Local & Munl. (1897) Department.

INDEXED. CR

PRINTED

G.O., No. 2248 M

DATED 14-10-97.

[Despatch Abstract.]

Administration Report

Revenue & Expenditure of the Municipal Council for 1896-97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 2248 M., 14th October 1897.

OCTOBER.

Administration Report.

Reviewing the — of the Tirupati Municipal Council for 1896-97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. K. GOPALA CHARIYAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 1st July 1897, Ref. on Cur. No. 1359 M.

I have the honour to submit my report on the administration of the Tirupati Municipality for the financial year 1896–97.

I.—CONSTITUTION OF THE COUNCIL.

2. The maximum number of councillors was twelve, of whom three were officials and nine non-officials. One vacancy occurred during the year by the efflux of time of myself as councillor and Chairman. The Head Assistant Collector was consequently in charge of the office from 19th December 1896. He had, however, delegated his powers to M.R.Ry. C. Krishnaswami Aiyar Avargal, a municipal councillor, who continued in office till the 13th April 1897. The total number of meetings actually held during the year was 29 against 20 in last year, and the average attendance at each meeting was 1·07 among officials and 5·76 among non-officials. The appreciable increase in the number of meetings was due particularly to the disposal of large number of profession-tax appeals. Only two meetings were adjourned for want of quorum.

II.—RECEIPTS.

3. The total receipts of the municipality under several heads of accounts amounted to Rs. 79,316–8–10 against Rs. 92,190, as estimated in the revised estimate. The opening balance at the credit of the Municipal funds, excluding the deposit balance, was Rs. 10,234–8–4 against Rs. 10,230 in the revised estimate. The year closed with a balance of Rs. 64,891–2–2, exclusive of the deposit balance, against Rs. 4,250, as estimated in the revised estimate.

4. *Tax on Arts.*—The amount as originally assessed was Rs. 3,196, of which Rs. 1,081 were remitted by the council on appeal and the net demand as finally settled was Rs. 2,115. Of this, Rs. 1,583 were collected during the year and Rs. 532 left outstanding at the close of the year. Out of this, again Rs. 272 have since been collected. The arrear balance at the beginning of the year was Rs. 496–11–5, of which Rs. 197–0–6 were collected and Rs. 55–8–0 written off as irrecoverable, thus leaving a balance of Rs. 244–2–11. Of this, again Rs. 1–14–0 were since realized. Necessary steps will be taken to clear off the arrears as soon as possible. The tax under this head was revised during the year as usual. But this year may be regarded as one of great anxiety and trouble to the Chairman in the thorough revision of the aforesaid tax. In revising the tax, myself having been acting as Tahsildar of Chandragiri, I was in possession of confidential information about the professions and the income of the traders in this Tirupati town, and I had, therefore, to enhance the taxes in deserving cases. This rather insinuated the merchants, and some of the leading men amongst them entered into a league and arranged for a strike of all trade and business exactly similar to that which took place in 1890–91. This commotion was, however, appeased by the entertainment of appeals without deposit under section 99, which the council had to accede to with much reluctance apprehending an imminent breach of the peace though it was in contravention of the order of Government in paragraph 3 of their Order, No. 1586 M., dated 28th September 1891. It is to be regretted that a sum of Rs. 1,081 was remitted by the council on appeal probably with a view that the tax imposed by me was heavy compared with that imposed last year, and that there had been no more appreciable change in the trade in the year under report

than in last year. There were 273 appeals against this tax and in most of them the council only conformed to the figures of last year. Hence there was a decline in the estimate, viz., Rs. 2,200.

5. *Tax on Buildings.*—The tax under this head underwent a thorough revision with an increase of Rs. 602–12–10. The amount originally assessed was Rupees 6,001–1–11, of which Rs. 11–10–0 were remitted by the council on appeal and the amount finally settled was Rs. 5,989–7–11. Of this, Rs. 5,488–10–2 were collected, As. 15 written off as irrecoverable, and Rs. 499–14–9 left outstanding at the close of the year. Of this balance, Rs. 157–9–6 have since been collected. There were only eight appeals against this tax. Of the arrear demand of Rs. 536–9–9, Rs. 313–2–7 were collected, and Rs. 60–10–2 written off as irrecoverable, thus leaving a balance of Rs. 162–13–0. Necessary arrangements have been made for the realization of the outstanding balance.

6. *Tax on Lands.*—This tax was also revised during the year with a slight increase over the figures of last year, and it was due to more vacant sites having been booked for assessment. The demand, as originally and finally assessed, was Rupees 355–0–1, and of this, Rs. 308–1–3 were collected and Rs. 46–14–10 left outstanding at the close of the year. Of this, again Rs. 16–7–6 have since been collected. The arrear demand under this head amounted to Rs. 20–7–0, and of which, Rs. 7–15–0 were collected, leaving a balance of Rs. 12–8–0. Arrangements have been made to realize the balance as early as practicable.

7. The issue of bills under taxes on arts, buildings and lands was rather late in the year as it could not have been done earlier owing to the thorough revision of the taxes. This of course led to the accumulation of large balance at the close of the year.

8. *Tax on Vehicles.*—A sum of Rs. 159 was realized under this head against Rs. 220 in the revised estimate. The decline was due to some of the spring vehicles not being registered on account of their disuse.

9. *Tax on Animals.*—Rs. 583–8–0 were collected under this head against Rs. 567–4–0, the actuals of last year, and Rs. 690 in the revised estimate. This was apparently due to over estimate.

10. The receipts under "Tax on carts, &c.," amounted to Rs. 688 against the revised estimate of Rs. 700. The decrease was but trifling, besides the item being a fluctuating one.

11. *Tolls.*—The farm of tolls was leased out as usual during the year for Rs. 2,415. A sum of Rs. 4–11–3 was levied as penal interest on over-due kists. Of the aforesaid sum of Rs. 2,419–11–3, being the aggregate income from tolls, Rupees 22–4–10 were spent towards the repair of toll-sheds, and of the remaining Rs. 799–2–2, being one-third of the net income, were remitted to the district board on account of toll contribution due for the year under report. The increase under this head against Rs. 2,310–2–0, the actuals of last year, was due to keen competition in the auction sale.

12. A sum of Rs. 30 was collected as fees on account of dramatic pandals under Act II of 1888.

13. The sum of Rs. 40–13–9 shown under "Rent of lands" represents the income derived from the collection of fees for the occupation of municipal lands for opening sundry shops during fairs and festivals.

14. Rs. 98 were collected on account of rent of a portion of the municipal office building utilized by the Deputy Tahsildar for his office. The increase under this head was due to the arrear rent of last year having been levied during the year.

15. Rs. 89–6–6 were realized by the sale of usufruct of the tamarind and divi-divi trees and of dried trees. The increase, viz., Rs. 19–6–6, was due to fluctuation.

16. *Produce of Gardens.*—Rs. 81–14–0 were realized under this head against Rs. 50 in the revised estimate. The remarks in paragraph 14 *supra* as regards the variation apply to this also.

17. A sum of Rs. 45–9–6 was realized from the sale of empty kerosine oil tins, deal wood boxes, &c. The decrease against the revised estimate was due to the purchase of kerosine oil locally and its preservation in the old tins in the office.

18. *Conservancy Receipts.*—A sum of Rs. 328–15–0 was realized against an estimate of Rs. 300. The slight increase was due to keen competition among the bidders in auction sale.

19. Rs. 206–1–3 represent the fees collected from municipal schools and the slight increase over the estimate under this head was due to the new admissions of boys during the year.

20. *Income from Markets.*—The vegetable market was leased out for Rs. 310 and the meat market for Rs. 212. As. 1–7 was levied as penal interest on over-due kists and Rs. 8–3–0 were realized on account of arrear demand of previous year for the occupation of stalls in the meat market. Hence the income under this head amounted to Rs. 530–4–7.

21. Slaughter-house was leased out for Rs. 500 and the sum of As. 1–7 was levied on account of penal interest on over-due kists.

22. *Other Fees.*—A sum of Rs. 13–4–0 was collected as distraint fees. The total number of distress warrants issued on account of taxes on arts, buildings and lands was 3,884 involving Rs. 3,979–15–4; of these, 2,630 involving Rs. 2,875–0–5 were executed and cancelled, the taxes having been paid before distraint, and 1,254 covering Rs. 1,104–14–11 remained unexecuted at the close of the year. Two thousand five hundred and ninety-eight warrants involving Rs. 2,832–0–8 were cleared off before distraint. In 28 cases, property was distrained but not sold, and in four cases property was actually sold. From this it would be seen that sufficient coercive measures were adopted for the realization of the several taxes.

23. A sum of Rs. 96–3–2 was levied under the head of "Licenses." This comprises the fees levied for offensive and dangerous trades and for marriage pandals. The slight decrease was due to fluctuation.

24. *Cart-stand Fees.*—Of the sum of Rs. 38–12–2 shown under this head, Rs. 26 is the amount of rent for two cart-stands which were leased out during the year for the said amount, and Pies 2 is the penal interest collected on account of over-due kists on the same rent. Rs. 12 is the amount of fees levied on account of jutka-stand and As. 12 is the amount of previous year's rent of cart-stands levied during the year.

25. *Fines under Municipal and other Acts.*—The sum of Rs. 190–12–0 shown under this head represents the amount of fines levied by the Magistrates of Chandragiri and Tirupati under Municipal and Towns Nuisances Acts and credited to Municipal funds. The appreciable increase under this head was due to large number of cases prosecuted under the aforesaid Acts.

26. The sum of Rs. 163–10–0 shown under grants from Government "Municipal schools" comprises (1) result grants of last year to girls of the Municipal Muhammadan school, Rs. 4–6–0; grants to Municipal Girls' school, Tirupati, Rs. 103–1–0; grants to girls of Municipal Muhammadan school, Rs. 14–14–0; grants to girls of Bandla street school, Rs. 1–5–0; and salary grant of gymnastic instructor, Rs. 40.

27. Rs. 9,966–6–2 shown under "Water-supply" is the amount of Provincial grant drawn in pursuance of the order conveyed in G.O., Mis. No. 96 M., dated 26th January 1897, on account of the Tirupati water-supply scheme.

28. The sum of Rs. 70 shown under "Other grants, &c.," was the contribution paid by the Bugga Matam Mahant on account of the salary of the watchman at the Bugga. The Srí Mahant's contribution of Rs. 12,000 for the first instalment on account of water-supply scheme was not remitted by him during the year as the same was due only when the work was begun. Hence the decrease under this head.

29. *Private Scavenging Fees.*—The receipts under this head amounted to Rs. 552 against the revised estimate of Rs. 650. Of the current demand of Rs. 569–8–0, Rs. 492–4–0 were collected and Rs. 77–4–0 left outstanding at the close of the year. Of the arrear demand of Rs. 62–4–0, Rs. 59–12–0 were collected, Rs. 2 written off as irrecoverable, and As. 8 remained uncollected at the close of the year. There were 165 houses on the 31st March 1896 and the number has now increased to 201. This increase was secured only at the latter part of the year. As in last year, withdrawal applications in this direction were not uncommon; making allowance for all such contingencies, there were on the register, on the 31st March 1897, 201 houses

under the operation of the system. The practice of pigs serving as scavengers has much abated consequent upon the destruction of a large number of pigs. Even during the year under report 79 stray pigs were destroyed.

30. *Refunds of Expenditure.*—The sum of Rs. 49–13–9 shown under this head includes (1) the amount of Rs. 44–11–0 paid to the late sanitary inspector, P. Kothandarama Rao, while he was under training at Madras to qualify himself for a certificated sanitary inspector, (2) result grants Rs. 1–15–6 refunded by the headmaster, Municipal upper primary school, Tirupati, on account of excess payment to one of the assistant masters of his school, and (3) amount of over-payment refunded by the meat market contractor.

31. *Fees for numbering Carts, &c.*—A sum of Rs. 12–12–6 was collected under this head on account of numbering carts, &c.

32. *Loans.*—The sum of Rs. 45,000 shown under this head represents the first instalment of the loan drawn and credited into the municipal accounts as per G.O., Mis. No. 264 M., dated 22nd February 1897.

33. *Advances.*—Rs. 11–9–0 has been paid as advance to Messrs. D. Raju & Co., Madras, for the railway fare for night-soil, &c., carts, and it was recovered during the year by adjustment of their bills.

III.—Expenditure.

34. Grant 1, New Works—*Communications.*—The sum of Rs. 335–10–10 shown under this head was expended in deepening the Park channel at a cost of Rs. 75–9–10, in renewing the culverts near Peerla chavadi, Chintakayala street and high road at Rs. 50, Rs. 42–1–0 and Rs. 168, respectively.

35. *Buildings.*—A provision of Rs. 400 had been made in the revised estimate for the erection of two corrugated iron latrines, but it was not utilized for that purpose, as the council had to keep it for payment of Messrs. Borham & Co.'s dues for which no provision had been made either in the budget or in the revised estimate. One kerosine oil shed was constructed in 1895–96 at a cost of Rs. 106–13–10, and the amount was paid only during the year under report, as the bill for the same was pending final settlement at the time. One vaccine shed was also constructed at a cost of Rs. 31. A certain site belonging to a private individual was acquired for the erection of a vegetable market, but as it was condemned to be not adapted for the purpose, the same was restored to the owners. Consequently they put in a claim for rent of the said land for the period it was in the possession of the municipality, and a sum of Rs. 49–5–0, as fixed by the Head Assistant Collector in his award statement, dated 28th February 1897, was accordingly paid to the owners thereof.

36. *Water-supply.*—Rs. 238–14–9 were paid into the Tirupati sub-treasury for the salaries, allowances, &c., drawn from Provincial revenues on account of the officer in charge of the Tirupati water-works. Certain alterations and additions were made to the Bommala bavi at a cost of Rs. 48–8–2.

37. *Repairs—Communications.*—Of the sum of Rs. 1,710 allotted in the revised estimate for the repair of roads, Rs. 1,566–15–8 were spent in this direction.

38. *Buildings.*—The following buildings were repaired at a cost of Rs. 205–11–7 as detailed below:—

	Rs.	A.	P.
1. Municipal office	100	0	0
2. Vaccination calf-shed	22	12	9
3. Karakambadi toll-shed	8	7	3
4. Slaughter-house	5	10	0
5. Kerosine-oil shed	3	0	0
6. Chandragiri toll-shed	13	13	7
7. Slaughter-house and latrines	42	8	0
8. Vaccination depôt compound wall	9	0	0
9. Latrines	0	8	0
Total	205	11	7

39. *Drainage.*—Of the sum of Rs. 15–12–0, Rs. 15 were spent for the repair of Penta drain and As. 12 for the repair of high road drain.

40. *Water-supply.*—Kothagunta was repaired at a cost of Rs. 34–8–4, and Subbiah Chetty's well at Rs. 10. Rs. 2–8–0 were spent towards the removal of shrubs from municipal wells. Pulleys were provided to a municipal well at a cost of As. 12. The total cost under this head amounted to Rs. 47–12–4. Rs. 179–10–10 shown under establishment represent the salaries of the tank watchmen.

41. The sum of Rs. 2–3–9 shown under tools, plants, &c., represents the cost of repair of the public works tools.

42. The total outlay under Grant 1 amounted to Rs. 3,008–6–9.

43. Grant 2, Education—*Salary-result Schools.*—Rs. 623–9–2 were spent for payment of the salaries of the municipal schools establishment. The sum of Rupees 292–7–6 was result grants paid to the teachers of the said schools. The increase over the revised estimate under this head was due to the good grants earned by the municipal girls' school in particular. Rs. 275–2–10 were also spent towards contingencies. The increase over the estimate was due to the making of certain furniture to girls' school and Muhammadan school.

44. *Salary Grants.*—Rs. 350–7–3 were paid as salary grants to the teachers of the H. L. G. Mission high school, Tirupati, against Rs. 450 in the revised estimate. The difference was due to some of the teachers of the said school not having qualified themselves to receive grants. This is the only secondary school which receives aid from municipal funds.

45. *Result Grants.*—Six schools were examined for result grants against five in last year. Their earnings amounted to Rs. 280–6–0 against an estimate of Rs. 350. The savings were due to the less number of result schools having qualified themselves for grants.

46. It is gratifying to observe from the remarks of the Assistant Inspector of Schools, Arcot division, and of the Sub-Assistant Inspector of Girls' Schools, Madras Range, that all the municipal schools have much improved and that the results in the grant examination were very satisfactory.

47. *Inspection.*—There was one full time inspecting schoolmaster on a salary of Rs. 15 per mensem for the supervision of schools under the control of the municipal council.

48. *Building, Furniture, &c., Grants.*—Aukuthota street, Kurnala street, Konka street and Pallacheruvu Nayudu street schools have been paid Rs. 9–4–0, Rs. 21, Rs. 13–12–0 and Rs. 22–4–0, respectively, as furniture grants, and the Konka street school was also paid Rs. 25 as building grants.

49. *Common Gymnasium.*—One gymnastic instructor on Rs. 10 per mensem was employed during the year to give instruction to pupils in gymnastics. Necessary apparatus at a cost of Rs. 32–10–0 was purchased during the year.

50. The total amount under Grant 2 was Rs. 2,245–2–3 against the revised estimate of Rs. 2,250.

51. Grant 3, Medical Services, Vaccination and Sanitation.—Rs. 55 on account of contribution for medical college, Rs. 44 for sanitary inspection and Rs. 13 for medical reserve staff were paid during the year against the revised estimates of Rs. 10, 30 and 10, respectively.

52. *Vaccination.*—The staff consisted of one vaccinator on a salary of Rs. 14 per mensem and a peon on Rs. 5. The local hospital assistant was paid an allowance of Rs. 2–8–0 per mensem as sanctioned in G.O., No. 421 M., dated 15th April 1889, for supervising the work of the vaccine staff. The minimum number of cases to be vaccinated by the vaccinator has been fixed at 56 per month and he has to lose or gain one anna for every case short or in excess of the said number as the case may be. The amount spent under establishment was Rs. 246–12–8 against the revised estimate of Rs. 250. The slight decrease against the estimate was due to the withholdings from the salary of the vaccinator for cases short of the prescribed minimum number. The services of the vaccination peon were dispensed with in January last—*vide* paragraph 2 of G.O., No. 675 M., dated 23rd March 1897.

53. The total number of cases vaccinated was 590 against 541 and the number successful was 533 against 480 in last year. So much so, there was an increase of 49 cases of vaccination and 53 cases of successful vaccination. The number of operations with animal lymph was 400 and that of operations with glycerine paste was 190. The number of successful operations with the former lymph was 352 and that of operations with the latter paste was 181. The securing of calves for operation having been found very difficult and costly, the council resorted to the glycerine paste since December last and gave up the animal lymph altogether. Thirty-two cases were prosecuted before the Magistrate under section 138 of the District Municipalities Act. The total population of this town is 14,242 and the number of cases vaccinated was 41·4 per mille against 36·6 in last year. Compulsory vaccination was introduced in this town on the 18th March 1890. The expenditure under contingencies amounted to Rs. 143–10–5 against Rs. 120 in the revised estimate. The slight increase over the estimate was due to the failure of lymph on two occasions during the year.

54. *Registration of Births and Deaths.*—The number of births registered during the year was 446 and that of deaths 422 against 432 and 440, respectively, in the previous year, and the cost of the establishment and contingencies amounted to Rs. 118 and Rs. 35–4–2, respectively. Four cases were prosecuted for failure to register births.

55. *Conservancy and Road-cleaning.*—The strength of the road-cleaning establishment was raised from 34 to 36 and that of the scavenging staff from 8 to 11 besides one urinal cleaner on Rs. 5 in lieu of payment of Rs. 3 to three sweepers at Re. 1 each for urinal-cleaning purposes. The total cost of the establishment amounted to Rs. 3,207–1–4 against the revised estimate of Rs. 3,300. The decrease was due to the entertainment of additional hands in May 1896 and to the fines and stoppages of pay.

56. *Other Charges.*—Under this head a sum of Rs. 682–15–5 was spent against an estimate of Rs. 790. During the year five new rubbish carts were purchased at a cost of Rs. 40 each and three more new carts which were made having been defective in their structure were returned to the maker for rectification and not paid for. Hence savings under this head.

57. *Private Scavenging.*—The cost of the establishment amounted to Rs. 527–12–0 and it is almost self-supporting, inasmuch as its cost has not exceeded the receipts, Rs. 552. No night-soil buckets were purchased as originally proposed, as the necessity for the same was not very pressing. Hence the savings.

58. *Cholera Charges.*—A sum of Rs. 431–13–1 was expended under this head. This item includes the expenses incurred on account of bubonic plague establishment also. There were 37 cases of attacks from cholera with 24 cases of deaths during the year. Necessary precautions were adopted as per rules for combating the same. There was scarcely any case of bubonic plague in the town.

59. *Contingencies.*—Rs. 330–0–11 were spent towards arrangements made for fairs and festivals, Rs. 30 for the removal of prickly-pear and Rs. 64–3–9 towards contingencies, such as the purchase of baskets to sweepers and rubbish carts, greasing the latter and paying the travelling allowance to conservancy establishment going to Chandragiri in connection with municipal cases.

60. The total outlay under Grant 3 was Rs. 5,935 against the revised estimate of Rs. 6,220.

61. Grant 4, Lighting and Miscellaneous Municipal Purposes—*Lighting.*—The cost of the establishment amounted to Rs. 280–4–5 against the revised estimate of Rs. 300. The decrease was due to the withholding of salaries of masalchies on account of their absence from duty on the days when there was no lighting and for remissness of work. The cost of contingencies amounted to Rs. 890–12–3 against an estimate of Rs. 700. The appreciable increase under this head was due to the purchase of new stock of chimneys, burners, &c., as their want was much felt during the year.

62. *Slaughter-house Contingencies.*—The sum of Rs. 17 shown under this head was the rent paid for the land occupied for slaughter-house purposes. Last year's rent was also paid during the year. Hence the increase over the revised estimate of Rs. 10.

63. *Avenues.*—Rs. 37–0–7 were spent for payment of salaries to the avenue cooly. No seeds, &c., were purchased during the year. Hence the large balance under this head.

64. There were two gardeners and their salaries amounted to Rs. 118–14–0. Nothing except As. 5 was spent out of Rs. 10 provided for the purchase of seeds, &c., as there was no need for the same.

65. Rs. 3–10–6 was paid as presents to coolies employed in putting out fire accidents during the year under report.

66. *Other Charges.*—Rs. 19–5–0 were expended for payment of rewards for the destruction of stray dogs and pigs. The cost of printing amounted to Rs. 357–5–0. The sum of Rs. 18–1–2 was made up of Rs. 3–14–2, cost of sign-boards, Rs. 11–13–0 for numbering carts and Rs. 2–6–0 for land-cess.

67. *Grant 4* closed with a total expenditure of Rs. 1,742–1–11 against the revised estimate of Rs. 1,690.

68. Grant 5, General Establishment.—Out of the total outlay of Rupees 1,399–7–10 against the revised estimate of Rs. 1,340, Rs. 772–2–5 were paid on account of the salaries of the office establishment, Rs. 192 for the salary of collection establishment, Rs. 313–5–5 for the purchase of stationery and printed forms, such as bill books, tax registers, &c., and the cost of postage stamps, and Rs. 122 on account of contribution for central office establishment.

69. *Advances.*—The subjoined memorandum gives particulars of the advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1896	319	6	2
Advance made during the year	405	0	0
Total ..	724	6	2
Advance adjusted	342	4	1
Balance on the 31st March 1897	382	2	1

Of this balance, Rs. 192–9–2 was advanced to Ramaswami maistri in 1887–88, and a decree obtained against him, but his whereabouts not being traceable, the decree could not be executed; Rs. 23–4–0 was paid to the sanitary inspector as process-fees in previous years for prosecuting municipal cases and this amount is said to be irrecoverable inasmuch as the cases concerned have either been thrown off or compromised. Sufficient details not being available this item is dragging on. Rs. 12 paid to the servants of Messrs. Burnham & Co. as advance could not be recovered as their claim for the supply of water pump to the removal of silt in the Narsimma Thirtam tank in 1893 has not been settled as yet. A suit has, however, been preferred by them in the Chief Court of Small Causes, Madras, against this municipality for recovery of Rs. 1,899 and odd and it is to come on for hearing on the 7th July 1897. The sums of Rs. 20 and 10 represent the permanent advance given to the manager and vaccinator of the municipal office, respectively. A sum of Rs. 50 was advanced to V. Gopala Char and Punniakoti Nayudu for the repair of Penta drain, but as the work has not yet been begun owing to the non-receipt of a plan and estimate from the Sanitary Engineer to Government, Madras, the said amount is awaiting adjustment. Rs. 4–4–11 was pending adjustment of a bill from the hospital assistant which was received only of late. Rs. 50 advanced to Ramaswami Aiyangar was not adjusted as he did not produce the new rubbish carts before the 31st March last. This amount has, however, been adjusted since. A sum of Rs. 20 was advanced to B. Gangi Reddi for the repair of rubbish carts. This is waiting clearance. A notice has been issued to this man for the return of the amount without delay.

70. All other items of receipts and charges are more or less the same as in the revised estimate and some are fluctuating items and hence call for no special remarks.

71. General Remarks.—During the year under report the Chairman had to encounter many difficulties in the imposition of profession tax and in the revision of house and land taxes. This task having been dragging on till October last, no appreciable progress could have been advanced in the realization of all the taxes without

arrears. There has, however, been much improvement during the short time since the collection work was begun. The whole amount of allotment with the exception of a few rupees provided for the repair of roads was utilized before the close of the year. Much improvement has been made in the direction of education. Considerable advancement in the registration of vital statistics and in the vaccination branch have been effected. As regards the sanitation of the town, all practicable arrangements were made in keeping the town tidy.

72. The following papers are herewith submitted:—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the Council, adopting the report.
(3) Statements received from the educational authorities.

Forwarded.

I have not been to Tirupati since I joined this division, so I am not in a position to say anything with reference to the condition of the roads.

(Signed) J. W. HUGHES,
Acting Head Assistant Collector.

7th July 1897.

Forwarded.

The roads were fair when I visited the town last just after the close of the year, but they suffered in the cyclone at the end of November.

(Signed) S. H. WYNNE,
Collector.

9th July 1897.

Order—No. 2248 M., dated 14th October 1897.

The receipts and charges of the Tirupati Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96 :—

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	10,234
Tax on Arts	2,077	2,200	2,200	1,780
,, on Buildings and Lands	5,807	5,726	6,370	6,118
,, on Vehicles and Animals	738	910	910	743
,, on Carts	640	660	700	688
Tolls	1,540	1,540	1,610	1,621
Realizations under Special Acts	..	..	..	30
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	250	300	356
Conservancy Receipts	253	300	300	329
Fees and Revenue from Educational Institutions	237	200	200	206
Income from Markets and Slaughter-houses	799	840	1,020	1,030
License Fees	101	100	130	96
Other Fees	42	120	120	69
Fines under Municipal and other Acts	426	100	100	191
Grants and Contributions from Government	..	75,160	10,160	10,130
,, ,, from other bodies	55	3,060	12,060	70
Recoveries for Services to Private Individuals	693	650	650	552
Miscellaneous	42	30	90	62
Loans	..	47,250	45,000	45,000
Advances Recovered	111	..	40	12
Total ..	24,854	1,49,750	92,190	79,317

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	..	400	400	336
Buildings	664	1,050	540	187
Water-supply	466	1,22,330	73,080	287
Repairs—				
Communications	2,335	1,610	1,710	1,567
Buildings	333	100	200	206
Drainage	..	100	20	16
Water-supply	428	450	250	228
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	2
Total	4,448	1,26,250	76,410	3,009
Grant 2—				
Training Schools	2	50	..	..
Municipal Schools—				
On the Salary-result System	894	1,020	1,070	1,187
Salary Grants	407	450	450	351
Result Grants	258	350	350	280
Building, Furniture, &c., Grants	..	50	50	91
Inspection	67	180	180	180
Miscellaneous	135	150	150	156
Total	1,763	2,250	2,250	2,245
Grant 3—				
Contributions	152	50	50	112
Vaccination	373	380	370	391
Registration of Births and Deaths	111	130	150	153
Conservancy, Road-cleaning and Road-watering	4,526	4,990	5,650	5,279
Total	5,162	5,550	6,220	5,935
Grant 4—				
Lighting	1,104	1,000	1,000	1,171
Markets and Slaughter-houses	8	10	10	17
Avenues	57	70	50	37
Public Garden, Survey of Land, Fire and other Charges	505	620	630	518
Total	1,674	1,700	1,690	1,743
Grant 5—				
Supervision and Management	1,481	1,320	1,340	1,400
Advances Recoverable	92	30	30	74
Refunds	..	..	..	20
Balance	10,234	12,650	4,250	64,891
Grand Total	24,854	1,49,750	92,190	79,317

2. The number of meetings held by the municipal council was twenty-nine against twenty in 1895–96, and two others were adjourned for want of a quorum against four in that year. The average attendance of the non-official members improved and was fair, but the officials attended very irregularly. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897.

3. *Receipts.*—(1) There was an increase of 36 in the number of persons assessed to the tax on arts, while the Chairman's original demand was also higher, being Rs. 3,196 against Rs. 2,137 in 1895–96, but it is disappointing that more than one-third of this sum was remitted by the municipal council on appeal. Such large remissions argue either very inaccurate assessments by the Chairman or an undue and improper leniency on the part of the council. The Government is inclined to fear that to some extent the council did not fully appreciate its responsibility to carry out the law as it stands. That the new assessment was considerably higher than that of the previous year is in itself no ground for remission. There was a small increase of Rs. 23 in the net current demand, but as the increase in the number of persons assessed was chiefly under the last three classes of the schedule, the average assessment per head fell, being Rs. 3–12–1 against Rs. 3–15–6 in 1895–96 and as compared with a general average of Rs. 4–1–0 for all municipalities in that year. The revision of the registers resulted in an increase of Rs. 592 in the demand under the tax on buildings and of Rs. 36 in that under the land tax.

(2) Under the house-tax, the current collections, though not so good as in the previous year, were fair; under the land-tax they were 10 per cent. worse than in that year, while under the tax on arts they were very unsatisfactory. The explanation of the short collections under these heads given in paragraph 7 of the Chairman's report, that the revision of the registers delayed the collections, cannot be accepted as adequate. The arrear realizations under all these heads of taxation were discreditable. There was a large balance of Rs. 1,498 outstanding under these taxes at the end of the year, and it is observed that, notwithstanding the remarks of Government in paragraph 3 (2) of G.O., No. 1433 M., dated 26th August 1896, arrears dating back to 1892–93 still remained uncollected. The greater portion of the balance has, however, it is stated, been collected since the close of the year, and steps should be taken without delay to adjust the remainder. Coercive measures were adopted to a large extent, but nearly one-third of the total number of warrants for disposal remained unexecuted on the 31st March 1897. This is not creditable to the executive administration of the municipality.

(3) There was an increase in the income from tolls, markets and slaughter-houses, and conservancy receipts, which in the case of the first three is ascribed to keener competition at the auction sales. The income of the municipality was enhanced as compared with 1895–96 by a contribution of over Rs. 10,000 from Government. The income from fines, however, declined considerably. This is not satisfactory seeing that there is no reason to suppose that the sanitary arrangements of the town are at all complete, and in this view the decline only indicates want of energy on the part of the municipal executive in enforcing the provisions of the law. It is not stated how the number of prosecutions instituted during the year compared with the returns of the previous year.

(4) There was an increase of 36 in the number of houses served by the private scavenging agency, but the receipts from this source fell, being Rs. 552 against Rs. 564 in 1895–96. The cost of the service was, however, covered by the receipts. As only about 6 per cent. of the total number of houses assessed to the tax on buildings was under this system, there is still ample room for its expansion and the municipal council should devote more earnest attention to this important matter. It is observed that the fees for the service were not collected in advance, in accordance with the repeated instructions of Government. This disregard by the municipal council of the orders of Government in this matter will not, His Excellency in Council trusts, be repeated.

4. *Expenditure*—(1) *Public Works.*—The outlay under this head amounted to Rs. 3,009 against a budget allotment of Rs. 1,26,250, the short expenditure being due to the non-utilization of the provision (Rs. 1,22,250) for the water-supply scheme and the postponement of certain works in the circumstances explained in paragraph 13 of the Chairman's letter in G.O., No. 675 M., dated 23rd March 1897. No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,903 or 19·4 per cent. in excess of the net municipal income from tolls and the town roads are reported by the Collector to have been in fair order.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,875 or 17·1 per cent. of the receipts from taxation, and all but Rs. 263 of this sum was devoted to primary education. As in the previous year, the municipal council maintained four primary schools on the salary-result system, one of which was for Muhammadans, and it aided with salary grants one secondary school. Six primary schools, or one more than in the previous year, were also aided with result grants. The attendance at the municipal schools slightly advanced, while at the aided schools it improved markedly. No information has been furnished regarding the working of the salary-grant school—an omission which should be supplied in future reports. Judging from the results of the departmental examinations, the municipal schools appear to have worked well during the year; but the results of the grant examinations were not so good as in the previous year and more than 21 per cent. of the allotment for grants was allowed to lapse. This shortcoming, however, has been explained in paragraph 45 of the Chairman's report as due to a smaller number of schools

having qualified. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 492 or 47·7 per cent. of the male population of school-going age to 608 or 59 per cent.—a gratifying advance.

(3) *Medical Relief.*—The municipal council maintained no hospital of its own, and medical relief was supplied by the Mahant's hospital under the management of the district Board.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose, being 590 against 541 in the previous year, and the percentage of success was 90·3 against 88·7. Infantile vaccination also improved, the number of children under one year successfully vaccinated having risen from 25·8 to 29·0 per mille of the population, the operations returned for the year being 416, of which 413 were shown as successful. The former figure is higher than the number of infants which, allowing for still-births, sickness and mortality in the first year, was available for the operation according to the registered returns of births. The cost of each successful vaccination fell slightly, but it was still more than double the average for municipalities in 1895–96. Steps should be taken without delay to reduce this high figure.

The number of births registered increased, exhibiting a rate of 31·3 per mille of the population; but the number of deaths, which was 29·6 per mille, declined. In both cases the returns must be regarded as quite untrustworthy, the rates recorded being much below the normal. The returns of infantile vaccination point in the same direction. No appreciable improvement can be expected unless prosecutions are systematically instituted against all persons who fail to report these occurrences and the municipal council should not fail to enforce the law.

(5) *Sanitation.*—The outlay under this head amounting to Rs. 5,279, exceeded the budget allotment by 5·8 per cent., and was 37·5 per cent. of the current receipts. In paragraph 71 of his report the Chairman states generally "that all practicable arrangements were made in keeping the town tidy;" but the steps, if any, that were actually taken to remedy the various defects pointed out by the Deputy Sanitary Commissioner in his inspection notes, recorded in G.O., No. 1813 M., dated 1st November 1895, have not been recapitulated. This information should invariably be furnished in future reports.

5. *General Remarks.*—The year closed with a balance of Rs. 64,891 or 93·9 per cent. of the current receipts; but the bulk of this sum represents the unexpended portion of the allotment for the water-supply scheme.

The administration of the municipality during the year under review showed some improvement on that of the previous year; but it cannot yet be regarded as efficient. The collection of taxes left much to be desired and the extension of the private scavenging service, the registration of vital statistics, and sanitation, demand increased attention.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Tirupati.
" Collector of North Arcot.
" President, District Board, North Arcot.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. A, Thumbuswamy.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 2248 M., 14th October 1897.

OCTOBER.

Administration Report.

Reviewing the — of the Tirupati Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. K. GOPALA CHARIYAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 1st July 1897, Ref. on Cur. No. 1359 M.

I have the honour to submit my report on the administration of the Tirupati Municipality for the financial year 1896–97.

I.—Constitution of the Council.

2. The maximum number of councillors was twelve, of whom three were officials and nine non-officials. One vacancy occurred during the year by the efflux of time of myself as councillor and Chairman. The Head Assistant Collector was consequently in charge of the office from 19th December 1896. He had, however, delegated his powers to M.R.Ry. C. Krishnaswami Aiyar Avargal, a municipal councillor, who continued in office till the 13th April 1897. The total number of meetings actually held during the year was 29 against 20 in last year, and the average attendance at each meeting was 1·07 among officials and 5·76 among non-officials. The appreciable increase in the number of meetings was due particularly to the disposal of large number of profession-tax appeals. Only two meetings were adjourned for want of quorum.

II.—Receipts.

3. The total receipts of the municipality under several heads of accounts amounted to Rs. 79,316–8–10 against Rs. 92,190, as estimated in the revised estimate The opening balance at the credit of the Municipal funds, excluding the deposit balance, was Rs. 10,234–8–4 against Rs. 10,230 in the revised estimate. The year closed with a balance of Rs. 64,891–2–2, exclusive of the deposit balance, against Rs. 4,250, as estimated in the revised estimate.

4. *Tax on Arts.*—The amount as originally assessed was Rs. 3,196, of which Rs. 1,081 were remitted by the council on appeal and the net demand as finally settled was Rs. 2,115. Of this, Rs 1,583 were collected during the year and Rs. 532 left outstanding at the close of the year. Out of this, again Rs. 272 have since been collected. The arrear balance at the beginning of the year was Rs. 496–11–5, of which Rs. 197–0–6 were collected and Rs. 55–8–0 written off as irrecoverable, thus leaving a balance of Rs. 244–2–11. Of this, again Rs. 1–14–0 were since realized. Necessary steps will be taken to clear off the arrears as soon as possible. The tax under this head was revised during the year as usual. But this year may be regarded as one of great anxiety and trouble to the Chairman in the thorough revision of the aforesaid tax. In revising the tax, myself having been acting as Tahsildar of Chandragiri, I was in possession of confidential information about the professions and the income of the traders in this Tirupati town, and I had, therefore, to enhance the taxes in deserving cases. This rather insinuated the merchants, and some of the leading men amongst them entered into a league and arranged for a strike of all trade and business exactly similar to that which took place in 1890–91. This commotion was, however, appeased by the entertainment of appeals without deposit under section 99, which the council had to accede to with much reluctance apprehending an imminent breach of the peace though it was in contravention of the order of Government in paragraph 3 of their Order, No. 1586 M., dated 28th September 1891. It is to be regretted that a sum of Rs. 1,081 was remitted by the council on appeal probably with a view that the tax imposed by me was heavy compared with that imposed last year, and that there had been no more appreciable change in the trade in the year under report

than in last year. There were 273 appeals against this tax and in most of them the council only conformed to the figures of last year. Hence there was a decline in the estimate, viz., Rs. 2,200.

5. *Tax on Buildings.*—The tax under this head underwent a thorough revision with an increase of Rs. 602–12–10. The amount originally assessed was Rupees 6,001–1–11, of which Rs. 11–10–0 were remitted by the council on appeal and the amount finally settled was Rs. 5,989–7–11. Of this, Rs. 5,488–10–2 were collected, As. 15 written off as irrecoverable, and Rs. 499–14–9 left outstanding at the close of the year. Of this balance, Rs. 157–9–6 have since been collected. There were only eight appeals against this tax. Of the arrear demand of Rs. 536–9–9, Rs. 313–2–7 were collected, and Rs. 60–10–2 written off as irrecoverable, thus leaving a balance of Rs. 162–13–0. Necessary arrangements have been made for the realization of the outstanding balance.

6. *Tax on Lands.*—This tax was also revised during the year with a slight increase over the figures of last year, and it was due to more vacant sites having been booked for assessment. The demand, as originally and finally assessed, was Rupees 355–0–1, and of this, Rs. 308–1–3 were collected and Rs. 16–14–10 left outstanding at the close of the year. Of this, again Rs. 16–7–6 have since been collected. The arrear demand under this head amounted to Rs. 20–7–0, and of which, Rs. 7–15–0 were collected, leaving a balance of Rs. 12–8–0. Arrangements have been made to realize the balance as early as practicable.

7. The issue of bills under taxes on arts, buildings and lands was rather late in the year as it could not have been done earlier owing to the thorough revision of the taxes. This of course led to the accumulation of large balance at the close of the year.

8. *Tax on Vehicles.*—A sum of Rs. 159 was realized under this head against Rs. 220 in the revised estimate. The decline was due to some of the spring vehicles not being registered on account of their disuse.

9. *Tax on Animals.*—Rs. 583–8–0 were collected under this head against Rs. 567–4–0, the actuals of last year, and Rs. 690 in the revised estimate. This was apparently due to over estimate.

10. The receipts under "Tax on carts, &c.," amounted to Rs. 688 against the revised estimate of Rs. 700. The decrease was but trifling, besides the item being a fluctuating one.

11. *Tolls.*—The farm of tolls was leased out as usual during the year for Rs. 2,415 A sum of Rs. 4–11–3 was levied as penal interest on over-due kists. Of the aforesaid sum of Rs. 2,419–11–3, being the aggregate income from tolls, Rupees 22–4–10 were spent towards the repair of toll-sheds, and of the remaining Rs. 799–2–2, being one-third of the net income, were remitted to the district board on account of toll contribution due for the year under report. The increase under this head against Rs. 2,310–2–0, the actuals of last year, was due to keen competition in the auction sale.

12. A sum of Rs. 30 was collected as fees on account of dramatic pandals under Act II of 1888.

13. The sum of Rs. 40–13–9 shown under "Rent of lands" represents the income derived from the collection of fees for the occupation of municipal lands for opening sundry shops during fairs and festivals.

14. Rs. 98 were collected on account of rent of a portion of the municipal office building utilized by the Deputy Tahsildar for his office. The increase under this head was due to the arrear rent of last year having been levied during the year.

15. Rs. 89–6–6 were realized by the sale of usufruct of the tamarind and divi-divi trees and of dried trees. The increase, viz., Rs. 19–6–6, was due to fluctuation.

16. *Produce of Gardens.*—Rs. 81–14–0 were realized under this head against Rs. 50 in the revised estimate. The remarks in paragraph 14 *supra* as regards the variation apply to this also.

17. A sum of Rs. 45–9–6 was realized from the sale of empty kerosine oil tins, deal wood boxes, &c. The decrease against the revised estimate was due to the purchase of kerosine oil locally and its preservation in the old tins in the office.

18. *Conservancy Receipts.*—A sum of Rs. 328–15–0 was realized against an estimate of Rs. 300. The slight increase was due to keen competition among the bidders in auction sale.

19. Rs. 206–1–3 represent the fees collected from municipal schools and the slight increase over the estimate under this head was due to the new admissions of boys during the year.

20. *Income from Markets.*—The vegetable market was leased out for Rs. 310 and the meat market for Rs. 212. As. 1–7 was levied as penal interest on over-due kists and Rs. 8–3–0 were realized on account of arrear demand of previous year for the occupation of stalls in the meat market. Hence the income under this head amounted to Rs. 530–4–7.

21. Slaughter-house was leased out for Rs. 500 and the sum of As. 1–7 was levied on account of penal interest on over-due kists.

22. *Other Fees.*—A sum of Rs. 13–4–0 was collected as distraint fees. The total number of distress warrants issued on account of taxes on arts, buildings and lands was 3,884 involving Rs. 3,979–15–4; of these, 2,630 involving Rs. 2,875–0–5 were executed and cancelled, the taxes having been paid before distraint, and 1,254 covering Rs. 1,104–14–11 remained unexecuted at the close of the year. Two thousand five hundred and ninety-eight warrants involving Rs. 2,832–0–8 were cleared off before distraint. In 28 cases, property was distrained but not sold, and in four cases property was actually sold. From this it would be seen that sufficient coercive measures were adopted for the realization of the several taxes.

23. A sum of Rs. 96–3–2 was levied under the head of "Licenses." This comprises the fees levied for offensive and dangerous trades and for marriage pandals. The slight decrease was due to fluctuation.

24. *Cart-stand Fees.*—Of the sum of Rs. 38–12–2 shown under this head, Rs. 26 is the amount of rent for two cart-stands which were leased out during the year for the said amount, and Pies 2 is the penal interest collected on account of over-due kists on the same rent. Rs. 12 is the amount of fees levied on account of jutka-stand and As. 12 is the amount of previous year's rent of cart-stands levied during the year.

25. *Fines under Municipal and other Acts.*—The sum of Rs. 190–12–0 shown under this head represents the amount of fines levied by the Magistrates of Chandragiri and Tirupati under Municipal and Towns Nuisances Acts and credited to Municipal funds. The appreciable increase under this head was due to large number of cases prosecuted under the aforesaid Acts.

26. The sum of Rs. 163–10–0 shown under grants from Government "Municipal schools" comprises (1) result grants of last year to girls of the Municipal Muhammadan school, Rs. 4–6–0; grants to Municipal Girls' school, Tirupati, Rs. 103–1–0; grants to girls of Municipal Muhammadan school, Rs. 14–14–0; grants to girls of Bandla street school, Rs. 1–5–0; and salary grant of gymnastic instructor, Rs. 40.

27. Rs. 9,966–6–2 shown under "Water-supply" is the amount of Provincial grant drawn in pursuance of the order conveyed in G.O., Mis. No. 96 M., dated 26th January 1897, on account of the Tirupati water-supply scheme.

28. The sum of Rs. 70 shown under "Other grants, &c.," was the contribution paid by the Bugga Matam Mahant on account of the salary of the watchman at the Bugga. The Srí Mahant's contribution of Rs. 12,000 for the first instalment on account of water-supply scheme was not remitted by him during the year as the same was due only when the work was begun. Hence the decrease under this head.

29. *Private Scavenging Fees.*—The receipts under this head amounted to Rs. 552 against the revised estimate of Rs. 650. Of the current demand of Rs. 569–8–0, Rs. 492–4–0 were collected and Rs. 77–4–0 left outstanding at the close of the year. Of the arrear demand of Rs. 62–4–0, Rs. 59–12–0 were collected, Rs. 2 written off as irrecoverable, and As. 8 remained uncollected at the close of the year. There were 165 houses on the 31st March 1896 and the number has now increased to 201. This increase was secured only at the latter part of the year. As in last year, withdrawal applications in this direction were not uncommon; making allowance for all such contingencies, there were on the register, on the 31st March 1897, 201 houses

under the operation of the system. The practice of pigs serving as scavengers has much abated consequent upon the destruction of a large number of pigs. Even during the year under report 79 stray pigs were destroyed.

30. *Refunds of Expenditure.*—The sum of Rs. 49–13–9 shown under this head includes (1) the amount of Rs. 44–11–0 paid to the late sanitary inspector, P. Kothandarama Rao, while he was under training at Madras to qualify himself for a certificated sanitary inspector, (2) result grants Rs. 1–15–6 refunded by the headmaster, Municipal upper primary school, Tirupati, on account of excess payment to one of the assistant masters of his school, and (3) amount of over-payment refunded by the meat market contractor.

31. *Fees for numbering Carts, &c.*—A sum of Rs. 12–12–6 was collected under this head on account of numbering carts, &c.

32. *Loans.*—The sum of Rs. 45,000 shown under this head represents the first instalment of the loan drawn and credited into the municipal accounts as per G.O., Mis. No. 264 M., dated 22nd February 1897.

33. *Advances.*—Rs. 11–9–0 has been paid as advance to Messrs. D. Raju & Co., Madras, for the railway fare for night-soil, &c., carts, and it was recovered during the year by adjustment of their bills.

III.—Expenditure.

34. Grant 1, New Works—*Communications.*—The sum of Rs. 335–10–10 shown under this head was expended in deepening the Park channel at a cost of Rs. 75–9–10, in renewing the culverts near Peerla chavadi, Chintakayala street and high road at Rs. 50, Rs. 42–1–0 and Rs. 168, respectively.

35. *Buildings.*—A provision of Rs. 400 had been made in the revised estimate for the erection of two corrugated iron latrines, but it was not utilized for that purpose, as the council had to keep it for payment of Messrs. Borham & Co.'s dues for which no provision had been made either in the budget or in the revised estimate. One kerosine oil shed was constructed in 1895–96 at a cost of Rs. 106–13–10, and the amount was paid only during the year under report, as the bill for the same was pending final settlement at the time. One vaccine shed was also constructed at a cost of Rs. 31. A certain site belonging to a private individual was acquired for the erection of a vegetable market, but as it was condemned to be not adapted for the purpose, the same was restored to the owners. Consequently they put in a claim for rent of the said land for the period it was in the possession of the municipality, and a sum of Rs. 49–5–0, as fixed by the Head Assistant Collector in his award statement, dated 28th February 1897, was accordingly paid to the owners thereof.

36. *Water-supply.*—Rs. 238–14–9 were paid into the Tirupati sub-treasury for the salaries, allowances, &c., drawn from Provincial revenues on account of the officer in charge of the Tirupati water-works. Certain alterations and additions were made to the Bommala bavi at a cost of Rs. 48–8–2.

37. *Repairs—Communications.*—Of the sum of Rs. 1,710 allotted in the revised estimate for the repair of roads, Rs. 1,566–15–8 were spent in this direction.

38. *Buildings.*—The following buildings were repaired at a cost of Rs. 205–11–7 as detailed below:—

	Rs.	A.	P.
1. Municipal office	100	0	0
2. Vaccination calf-shed	22	12	9
3. Karakambadi toll-shed	8	7	3
4. Slaughter-house	5	10	0
5. Kerosine-oil shed	3	0	0
6. Chandragiri toll-shed	13	13	7
7. Slaughter-house and latrines	42	8	0
8. Vaccination depôt compound wall	9	0	0
9. Latrines	0	8	0
Total ..	205	11	7

39. *Drainage.*—Of the sum of Rs. 15-12-0, Rs. 15 were spent for the repair of Penta drain and As. 12 for the repair of high road drain.

40. *Water-supply.*—Kothagunta was repaired at a cost of Rs. 34-8-4, and Subbiah Chetty's well at Rs. 10. Rs. 2-8-0 were spent towards the removal of shrubs from municipal wells. Pulleys were provided to a municipal well at a cost of As. 12. The total cost under this head amounted to Rs. 47-12-4. Rs. 179-10-10 shown under establishment represent the salaries of the tank watchmen.

41. The sum of Rs. 2-3-9 shown under tools, plants, &c., represents the cost of repair of the public works tools.

42. The total outlay under Grant 1 amounted to Rs. 3,008-6-9.

43. GRANT 2, EDUCATION—*Salary-result Schools.*—Rs. 623-9-2 were spent for payment of the salaries of the municipal schools establishment. The sum of Rupees 292-7-6 was result grants paid to the teachers of the said schools. The increase over the revised estimate under this head was due to the good grants earned by the municipal girls' school in particular. Rs. 275-2-10 were also spent towards contingencies. The increase over the estimate was due to the making of certain furniture to girls' school and Muhammadan school.

44. *Salary Grants.*—Rs. 350-7-3 were paid as salary grants to the teachers of the H. L. G. Mission high school, Tirupati, against Rs. 450 in the revised estimate. The difference was due to some of the teachers of the said school not having qualified themselves to receive grants. This is the only secondary school which receives aid from municipal funds.

45. *Result Grants.*—Six schools were examined for result grants against five in last year. Their earnings amounted to Rs. 280-6-0 against an estimate of Rs. 350. The savings were due to the less number of result schools having qualified themselves for grants.

46. It is gratifying to observe from the remarks of the Assistant Inspector of Schools, Arcot division, and of the Sub-Assistant Inspector of Girls' Schools, Madras Range, that all the municipal schools have much improved and that the results in the grant examination were very satisfactory.

47. *Inspection.*—There was one full time inspecting schoolmaster on a salary of Rs. 15 per mensem for the supervision of schools under the control of the municipal council.

48. *Building, Furniture, &c., Grants.*—Aukuthota street, Kurnala street, Konka street and Pallacheruvu Nayudu street schools have been paid Rs. 9-4-0, Rs. 21, Rs. 13-12-0 and Rs. 22-4-0, respectively, as furniture grants, and the Konka street school was also paid Rs. 25 as building grants.

49. *Common Gymnasium.*—One gymnastic instructor on Rs. 10 per mensem was employed during the year to give instruction to pupils in gymnastics. Necessary apparatus at a cost of Rs. 32-10-0 was purchased during the year.

50. The total amount under Grant 2 was Rs. 2,245-2-3 against the revised estimate of Rs. 2,250.

51. GRANT 3, MEDICAL SERVICES, VACCINATION AND SANITATION.—Rs. 55 on account of contribution for medical college, Rs. 44 for sanitary inspection and Rs. 13 for medical reserve staff were paid during the year against the revised estimates of Rs. 10, 30 and 10, respectively.

52. *Vaccination.*—The staff consisted of one vaccinator on a salary of Rs. 14 per mensem and a peon on Rs. 5. The local hospital assistant was paid an allowance of Rs. 2-8-0 per mensem as sanctioned in G.O., No. 421 M., dated 15th April 1889, for supervising the work of the vaccine staff. The minimum number of cases to be vaccinated by the vaccinator has been fixed at 56 per month and he has to lose or gain one anna for every case short or in excess of the said number as the case may be. The amount spent under establishment was Rs. 246-12-8 against the revised estimate of Rs. 250. The slight decrease against the estimate was due to the withholdings from the salary of the vaccinator for cases short of the prescribed minimum number. The services of the vaccination peon were dispensed with in January last—*vide* paragraph 2 of G.O., No. 675 M., dated 23rd March 1897.

53. The total number of cases vaccinated was 590 against 541 and the number successful was 533 against 480 in last year. So much so, there was an increase of 49 cases of vaccination and 53 cases of successful vaccination. The number of operations with animal lymph was 400 and that of operations with glycerine paste was 190. The number of successful operations with the former lymph was 352 and that of operations with the latter paste was 181. The securing of calves for operation having been found very difficult and costly, the council resorted to the glycerine paste since December last and gave up the animal lymph altogether. Thirty-two cases were prosecuted before the Magistrate under section 138 of the District Municipalities Act. The total population of this town is 14,242 and the number of cases vaccinated was 41·4 per mille against 36·6 in last year. Compulsory vaccination was introduced in this town on the 18th March 1890. The expenditure under contingencies amounted to Rs. 143-10-5 against Rs. 1:0 in the revised estimate. The slight increase over the estimate was due to the failure of lymph on two occasions during the year.

54. *Registration of Births and Deaths.*—The number of births registered during the year was 446 and that of deaths 422 against 432 and 440, respectively, in the previous year, and the cost of the establishment and contingencies amounted to Rs. 118 and Rs. 35-4-2, respectively. Four cases were prosecuted for failure to register births.

55. *Conservancy and Road-cleaning.*—The strength of the road-cleaning establishment was raised from 34 to 36 and that of the scavenging staff from 8 to 11 besides one urinal cleaner on Rs. 5 in lieu of payment of Rs. 3 to three sweepers at Re. 1 each for urinal-cleaning purposes. The total cost of the establishment amounted to Rs. 3,207-1-4 against the revised estimate of Rs. 3,300. The decrease was due to the entertainment of additional hands in May 1896 and to the fines and stoppages of pay.

56. *Other Charges.*—Under this head a sum of Rs. 682-15-5 was spent against an estimate of Rs. 790. During the year five new rubbish carts were purchased at a cost of Rs. 40 each and three more new carts which were made having been defective in their structure were returned to the maker for rectification and not paid for. Hence savings under this head.

57. *Private Scavenging.*—The cost of the establishment amounted to Rs. 527-12-0 and it is almost self-supporting, inasmuch as its cost has not exceeded the receipts, Rs. 552. No night-soil buckets were purchased as originally proposed, as the necessity for the same was not very pressing. Hence the savings.

58. *Cholera Charges.*—A sum of Rs. 431-13-1 was expended under this head. This item includes the expenses incurred on account of bubonic plague establishment also. There were 37 cases of attacks from cholera with 24 cases of deaths during the year. Necessary precautions were adopted as per rules for combating the same. There was scarcely any case of bubonic plague in the town.

59. *Contingencies.*—Rs. 330-0-11 were spent towards arrangements made for fairs and festivals, Rs. 30 for the removal of prickly-pear and Rs. 64-3-9 towards contingencies, such as the purchase of baskets to sweepers and rubbish carts, greasing the latter and paying the travelling allowance to conservancy establishment going to Chandragiri in connection with municipal cases.

60. The total outlay under Grant 3 was Rs. 5,935 against the revised estimate of Rs. 6,220.

61. GRANT 4, LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*Lighting.*—The cost of the establishment amounted to Rs. 280-4-5 against the revised estimate of Rs. 300. The decrease was due to the withholding of salaries of masalchies on account of their absence from duty on the days when there was no lighting and for remissness of work. The cost of contingencies amounted to Rs. 890-12-3 against an estimate of Rs. 700. The appreciable increase under this head was due to the purchase of new stock of chimneys, burners, &c., as their want was much felt during the year.

62. *Slaughter-house Contingencies.*—The sum of Rs. 17 shown under this head was the rent paid for the land occupied for slaughter-house purposes. Last year's rent was also paid during the year. Hence the increase over the revised estimate of Rs. 10.

63. *Avenues.*—Rs. 37–0–7 were spent for payment of salaries to the avenue cooly. No seeds, &c., were purchased during the year. Hence the large balance under this head.

64. There were two gardeners and their salaries amounted to Rs. 118–14–0. Nothing except As. 5 was spent out of Rs. 10 provided for the purchase of seeds, &c., as there was no need for the same.

65. Rs. 3–10–6 was paid as presents to coolies employed in putting out fire accidents during the year under report.

66. *Other Charges.*—Rs. 19–5–0 were expended for payment of rewards for the destruction of stray dogs and pigs. The cost of printing amounted to Rs. 357–5–0. The sum of Rs. 18–1–2 was made up of Rs. 3–14–2, cost of sign-boards, Rs. 11–13–0 for numbering carts and Rs. 2–6–0 for land-cess.

67. *Grant 4* closed with a total expenditure of Rs. 1,742–11–11 against the revised estimate of Rs. 1,690.

68. GRANT 5, GENERAL ESTABLISHMENT.—Out of the total outlay of Rupees 1,399–7–10 against the revised estimate of Rs. 1,340, Rs. 772–2–5 were paid on account of the salaries of the office establishment, Rs. 192 for the salary of collection establishment, Rs. 313–5–5 for the purchase of stationery and printed forms, such as bill books, tax registers, &c., and the cost of postage stamps, and Rs. 122 on account of contribution for central office establishment.

69. *Advances.*—The subjoined memorandum gives particulars of the advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1896	319	6	2
Advance made during the year	405	0	0
Total ..	724	6	2
Advance adjusted	342	4	1
Balance on the 31st March 1897	382	2	1

Of this balance, Rs. 192–9–2 was advanced to Ramaswami maistri in 1887–88, and a decree obtained against him, but his whereabouts not being traceable, the decree could not be executed; Rs. 23–4–0 was paid to the sanitary inspector as process-fees in previous years for prosecuting municipal cases and this amount is said to be irrecoverable inasmuch as the cases concerned have either been thrown off or compromised. Sufficient details not being available this item is dragging on. Rs. 12 paid to the servants of Messrs Borham & Co. as advance could not be recovered as their claim for the supply of water pump to the removal of silt in the Narsimma Thirtam tank in 1893 has not been settled as yet. A suit has, however, been preferred by them in the Chief Court of Small Causes, Madras, against this municipality for recovery of Rs. 1,899 and odd and it is to come on for hearing on the 7th July 1897. The sums of Rs. 20 and 10 represent the permanent advance given to the manager and vaccinator of the municipal office, respectively. A sum of Rs. 50 was advanced to V. Gopala Char and Punniakoti Nayudu for the repair of Penta drain, but as the work has not yet been begun owing to the non-receipt of a plan and estimate from the Sanitary Engineer to Government, Madras, the said amount is awaiting adjustment. Rs. 4–4–11 was pending adjustment of a bill from the hospital assistant which was received only of late. Rs. 50 advanced to Ramaswami Aiyangar was not adjusted as he did not produce the new rubbish carts before the 31st March last. This amount has, however, been adjusted since. A sum of Rs. 20 was advanced to B. Gangi Reddi for the repair of rubbish carts. This is waiting clearance. A notice has been issued to this man for the return of the amount without delay.

70. All other items of receipts and charges are more or less the same as in the revised estimate and some are fluctuating items and hence call for no special remarks.

71. GENERAL REMARKS.—During the year under report the Chairman had to encounter many difficulties in the imposition of profession tax and in the revision of house and land taxes. This task having been dragging on till October last, no appreciable progress could have been advanced in the realization of all the taxes without

arrears. There has, however, been much improvement during the short time since the collection work was begun. The whole amount of allotment with the exception of a few rupees provided for the repair of roads was utilized before the close of the year. Much improvement has been made in the direction of education. Considerable advancement in the registration of vital statistics and in the vaccination branch have been effected. As regards the sanitation of the town, all practicable arrangements were made in keeping the town tidy.

72. The following papers are herewith submitted:—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the Council, adopting the report.
(3) Statements received from the educational authorities.

Forwarded.

I have not been to Tirupati since I joined this division, so I am not in a position to say anything with reference to the condition of the roads.

7th July 1897. (Signed) J. W. HUGHES,
Acting Head Assistant Collector.

Forwarded.

The roads were fair when I visited the town last just after the close of the year, but they suffered in the cyclone at the end of November.

9th July 1897. (Signed) S. H. WYNNE,
Collector.

ORDER—No. 2248 M., dated 14th October 1897.

The receipts and charges of the Tirupati Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	10,234
Tax on Arts	2,077	2,200	2,200	1,780
,, on Buildings and Lands	5,807	5,726	6,370	6,118
,, on Vehicles and Animals	738	910	910	743
,, on Carts	640	660	700	688
Tolls	1,540	1,540	1,610	1,621
Realizations under Special Acts	..	..	..	30
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	250	300	356
Conservancy Receipts	253	300	300	329
Fees and Revenue from Educational Institutions	237	200	200	206
Income from Markets and Slaughter-Houses	799	840	1,020	1,030
License Fees	101	100	130	96
Other Fees	42	120	120	69
Fines under Municipal and other Acts	426	100	100	191
Grants and Contributions from Government	..	75,160	10,160	10,130
,, ,, from other bodies	55	3,060	12,060	70
Recoveries for Services to Private Individuals	693	650	650	552
Miscellaneous	42	30	90	62
Loans	..	47,250	45,000	45,000
Advances Recovered	111	..	40	12
Total ..	24,854	1,49,750	92,190	79,317

63. *Avenues.*—Rs. 37–0–7 were spent for payment of salaries to the avenue cooly. No seeds, &c., were purchased during the year. Hence the large balance under this head.

64. There were two gardeners and their salaries amounted to Rs. 118–14–0. Nothing except As. 5 was spent out of Rs. 10 provided for the purchase of seeds, &c., as there was no need for the same.

65. Rs. 3–10–6 was paid as presents to coolies employed in putting out fire accidents during the year under report.

66. *Other Charges.*—Rs. 19–5–0 were expended for payment of rewards for the destruction of stray dogs and pigs. The cost of printing amounted to Rs. 357–5–0. The sum of Rs. 18–1–2 was made up of Rs. 3–14–2, cost of sign-boards, Rs. 11–13–0 for numbering carts and Rs. 2–6–0 for land-cess.

67. *Grant 4* closed with a total expenditure of Rs. 1,742–15–11 against the revised estimate of Rs. 1,690.

68. GRANT 5, GENERAL ESTABLISHMENT.—Out of the total outlay of Rupees 1,399–7–10 against the revised estimate of Rs. 1,340, Rs. 772–2–5 were paid on account of the salaries of the office establishment, Rs. 192 for the salary of collection establishment, Rs. 313–5–5 for the purchase of stationery and printed forms, such as bill books, tax registers, &c., and the cost of postage stamps, and Rs. 122 on account of contribution for central office establishment.

69. *Advances.*—The subjoined memorandum gives particulars of the advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1896	319	6	2
Advance made during the year	405	0	0
Total ..	724	6	2
Advance adjusted	342	4	1
Balance on the 31st March 1897	382	2	1

Of this balance, Rs. 192–9–2 was advanced to Ramaswami maistri in 1887–88, and a decree obtained against him, but his whereabouts not being traceable, the decree could not be executed; Rs. 23–4–0 was paid to the sanitary inspector as process-fees in previous years for prosecuting municipal cases and this amount is said to be irrecoverable inasmuch as the cases concerned have either been thrown off or compromised. Sufficient details not being available this item is dragging on. Rs. 12 paid to the servants of Messrs Borham & Co. as advance could not be recovered as their claim for the supply of water pump to the removal of silt in the Narsimma Thirtam tank in 189[illegible] has not been settled as yet. A suit has, however, been preferred by them in the Chief [illegible]ll Causes, Madras, against this municipality for recovery of Rs. 1,899 [illegible] to come on for hearing on the 7th July 1897. The sums of Rs. 20 and [illegible] the permanent advance given to the manager and vaccinator of the municipal [illegible] respectively. A sum of Rs. 50 was advanced to V. Gopala Char and Punniakoti Nayudu for the repair of Penta drain, but as the work has not yet been begun owing to the non-receipt of a plan and estimate from the Sanitary Engineer to Government, Madras, the said amount is awaiting adjustment. Rs. 4–4–11 was pending adjustment of a bill from the hospital assistant which was received only of late. Rs. 50 advanced to Ramaswami Aiyangar was not adjusted as he did not produce the new rubbish carts before the 31st March last. This amount has, however, been adjusted since. A sum of Rs. 20 was advanced to B. Gangi Reddi for the repair of rubbish carts. This is waiting clearance. A notice has been issued to this man for the return of the amount without delay.

70. All other items of receipts and charges are more or less the same as in the revised estimate and some are fluctuating items and hence call for no special remarks.

71. GENERAL REMARKS.—During the year under report the Chairman had to encounter many difficulties in the imposition of profession tax and in the revision of house and land taxes. This task having been dragging on till October last, no appreciable progress could have been advanced in the realization of all the taxes without

arrears. There has, however, been much improvement during the short time since the collection work was begun. The whole amount of allotment with the exception of a few rupees provided for the repair of roads was utilized before the close of the year. Much improvement has been made in the direction of education. Considerable advancement in the registration of vital statistics and in the vaccination branch have been effected. As regards the sanitation of the town, all practicable arrangements were made in keeping the town tidy.

72. The following papers are herewith submitted:—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the Council, adopting the report.
(3) Statements received from the educational authorities.

Forwarded.

I have not been to Tirupati since I joined this division, so I am not in a position to say anything with reference to the condition of the roads.

7*th July* 1897. (Signed) J. W. HUGHES,
Acting Head Assistant Collector.

Forwarded.

The roads were fair when I visited the town last just after the close of the year, but they suffered in the cyclone at the end of November.

9*th July* 1897. (Signed) S. H. WYNNE,
Collector.

ORDER—No. 2248 M., dated 14th October 1897.

The receipts and charges of the Tirupati Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	10,234
Tax on Arts	2,077	2,200	2,200	1,780
,, on Buildings and Lands	5,867	5,726	6,370	6,118
,, on Vehicles and Animals	738	910	910	743
,, on Carts	640	660	700	688
Tolls	1,540	1,540	1,610	1,621
Realizations under Special Acts	..	..	..	30
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	306	250	300	356
Conservancy Receipts	253	300	300	329
Fees and Revenue from Educational Institutions	237	200	200	206
Income from Markets and Slaughter-houses	799	840	1,020	1,030
License Fees	101	100	130	96
Other Fees	42	120	120	69
Fines under Municipal and other Acts	426	100	100	191
Grants and Contributions from Government	..	75,160	10,160	10,130
,, ,, from other bodies	55	3,060	12,060	70
Recoveries for Services to Private Individuals	693	650	650	552
Miscellaneous	42	30	90	62
Loans	..	47,250	45,000	45,000
Advances Recovered	111	..	40	12
Total ..	24,854	1,49,750	92,190	79,317

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Charges.				
GRANT 1—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	..	400	400	336
Buildings	664	1,050	540	187
Water-supply	466	1,22,330	73,080	287
Repairs—				
Communications	2,335	1,610	1,710	1,567
Buildings	333	100	200	206
Drainage	..	100	20	16
Water-supply	428	450	250	228
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	2
Total ..	4,448	1,26,250	76,410	3,009
GRANT 2—				
Training Schools				
Municipal Schools—	2	50	..	
On the Salary-result System	894	1,020	1,070	1,187
Salary Grants	407	450	450	351
Result Grants	258	350	350	280
Building, Furniture, &c., Grants	..	50	50	91
Inspection	67	180	180	180
Miscellaneous	135	150	150	156
Total ..	1,763	2,250	2,250	2,245
GRANT 3—				
Contributions	152	50	50	112
Vaccination	373	380	370	391
Registration of Births and Deaths	111	130	150	153
Conservancy, Road-cleaning and Road-watering	4,526	4,990	5,650	5,279
Total ..	5,162	5,550	6,220	5,935
GRANT 4—				
Lighting	1,104	1,000	1,000	1,171
Markets and Slaughter-houses	8	10	10	17
Avenues	57	70	50	37
Public Garden, Survey of Land, Fire and other Charges ..	505	620	630	518
Total ..	1,674	1,700	1,690	1,743
GRANT 5—				
Supervision and Management	1,481	1,320	1,340	1,400
Advances Recoverable	92	30	30	74
Refunds	..		..	20
Balance	10,234	12,650	4,250	64,891
Total ..	24,854	1,49,750	92,190	79,317

2. The number of meetings held by the municipal council was twenty-nine against twenty in 1895–96, and two others were adjourned for want of a quorum against four in that year. The average attendance of the non-official members improved and was fair, but the officials attended very irregularly. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897.

3. *Receipts.*—(1) There was an increase of 36 in the number of persons assessed to the tax on arts, while the Chairman's original demand was also higher, being Rs. 3,196 against Rs. 2,137 in 1895–96, but it is disappointing that more than one-third of this sum was remitted by the municipal council on appeal. Such large remissions argue either very inaccurate assessments by the Chairman or an undue and improper leniency on the part of the council. The Government is inclined to fear that to some extent the council did not fully appreciate its responsibility to carry out the law as it stands. That the new assessment was considerably higher than that of the previous year is in itself no ground for remission. There was a small increase of Rs. 23 in the net current demand, but as the increase in the number of persons assessed was chiefly under the last three classes of the schedule, the average assessment per head fell, being Rs. 3–12–1 against Rs. 3–15–6 in 1895–96 and as compared with a general average of Rs. 4–1–0 for all municipalities in that year. The revision of the registers resulted in an increase of Rs. 592 in the demand under the tax on buildings and of Rs. 36 in that under the land tax.

(2) Under the house-tax, the current collections, though not so good as in the previous year, were fair, under the land-tax they were 10 per cent. worse than in that year, while under the tax on arts they were very unsatisfactory. The explanation of the short collections under these heads given in paragraph 7 of the Chairman's report, that the revision of the registers delayed the collections, cannot be accepted as adequate. The arrear realizations under all these heads of taxation were discreditable. There was a large balance of Rs. 1,498 outstanding under these taxes at the end of the year, and it is observed that, notwithstanding the remarks of Government in paragraph 3 (2) of G.O., No. 1433 M., dated 26th August 1896, arrears dating back to 1892–93 still remained uncollected. The greater portion of the balance has, however, it is stated, been collected since the close of the year, and steps should be taken without delay to adjust the remainder. Coercive measures were adopted to a large extent, but nearly one-third of the total number of warrants for disposal remained unexecuted on the 31st March 1897. This is not creditable to the executive administration of the municipality.

(3) There was an increase in the income from tolls, markets and slaughter-houses, and conservancy receipts, which in the case of the first three is ascribed to keener competition at the auction sales. The income of the municipality was enhanced as compared with 1895–96 by a contribution of over Rs. 10,000 from Government. The income from fines, however, declined considerably. This is not satisfactory, seeing that there is no reason to suppose that the sanitary arrangements of the town are at all complete, and in this view the decline only indicates want of energy on the part of the municipal executive in enforcing the provisions of the law. It is not stated how the number of prosecutions instituted during the year compared with the returns of the previous year.

(4) There was an increase of 36 in the number of houses served by the private scavenging agency, but the receipts from this source fell, being Rs. 552 against Rs. 564 in 1895–96. The cost of the service was, however, covered by the receipts. As only about 6 per cent. of the total number of houses assessed to the tax on buildings was under this system, there is still ample room for its expansion, and the municipal council should devote more earnest attention to this important matter. It is observed that the fees for the service were not collected in advance, in accordance with the repeated instructions of Government. This disregard by the municipal council of the orders of Government in this matter will not, His Excellency in Council trusts, be repeated.

4. *Expenditure*—(1) *Public Works.*—The outlay under this head amounted to Rs. 3,009 against a budget allotment of Rs. 1,26,250, the short expenditure being due to the non-utilization of the provision (Rs. 1,22,250) for the water-supply scheme and the postponement of certain works in the circumstances explained in paragraph 13 of the Chairman's letter in G.O., No. 675 M., dated 23rd March 1897. No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,903 or 19·4 per cent. in excess of the net municipal income from tolls and the town roads are reported by the Collector to have been in fair order.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,875 or 17·1 per cent. of the receipts from taxation, and all but Rs. 263 of this sum was devoted to primary education. As in the previous year, the municipal council maintained four primary schools on the salary-result system, one of which was for Muhammadans, and it aided with salary grants one secondary school. Six primary schools, or one more than in the previous year, were also aided with result grants. The attendance at the municipal schools slightly advanced, while at the aided schools it improved markedly. No information has been furnished regarding the working of the salary-grant school—an omission which should be supplied in future reports. Judging from the results of the departmental examinations, the municipal schools appear to have worked well during the year; but the results of the grant examinations were not so good as in the previous year, and more than 21 per cent. of the allotment for grants was allowed to lapse. This shortcoming, however, has been explained in paragraph 45 of the Chairman's report as due to a smaller number of schools

having qualified. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 492 or 47·7 per cent. of the male population of school-going age to 608 or 59 per cent.—a gratifying advance.

(3) *Medical Relief.*—The municipal council maintained no hospital of its own, and medical relief was supplied by the Mahant's hospital under the management of the district board.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose, being 590 against 541 in the previous year, and the percentage of success was 90·3 against 88·7. Infantile vaccination also improved, the number of children under one year successfully vaccinated having risen from 25·8 to 29·0 per mille of the population, the operations returned for the year being 416, of which 413 were shown as successful. The former figure is higher than the number of infants which, allowing for still-births, sickness and mortality in the first year, were available for the operation and to the registered returns of births. The cost of each successful vaccination fell slightly, but it was still more than double the average for municipalities in 1895–96. Steps should be taken without delay to reduce this high figure.

The number of births registered increased, exhibiting a rate of 31·3 per mille of the population, but the number of deaths, which was 29·6 per mille, declined. In both cases the returns must be regarded as quite untrustworthy, the rates recorded being much below the normal. The returns of infantile vaccination point in the same direction. No appreciable improvement can be expected unless prosecutions are systematically instituted against all persons who fail to report these occurrences, and the municipal council should not fail to enforce the law.

(5) *Sanitation.*—The outlay under this head, amounting to Rs. 5,279, exceeding the budget allotment by 5·8 per cent., and was 37·5 per cent. of the current receipts. In paragraph 71 of his report the Chairman states generally "that all practicable arrangements were made in keeping the town tidy;" but the steps, if any, that were actually taken to remedy the various defects pointed out by the Deputy Sanitary Commissioner in his inspection notes, recorded in G.O., No. 1813 M., dated 1st November 1895, have not been recapitulated. This information should invariably be furnished in future reports.

5. *General Remarks.*—The year closed with a balance of Rs. 64,891 or 93·9 per cent. of the current receipts, but the bulk of this sum represents the unexpended portion of the allotment for the water-supply scheme.

The administration of the municipality during the year under review showed some improvement on that of the previous year, but it cannot yet be regarded as efficient. The collection of taxes left much to be desired, and the extension of the private scavenging service, the registration of vital statistics, and sanitation, demand increased attention.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Tirupati.
" Collector of North Arcot.
" President, District Board, North Arcot.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. M. Thumbuswamy.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. K. GOPALA CHARIAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 1st July 1897, Ref. on Cur. No. 1359 M.

I have the honour to submit my report on the administration of the Tirupati Municipality for the financial year 1896–97.

I.—Constitution of the Council.

2. The maximum number of councillors was twelve, of whom three were officials and nine non-officials. One vacancy occurred during the year by the efflux of time to myself as councillor and Chairman. The Head Assistant Collector was consequently in charge of the office since 19th December 1896. He had, however, delegated his powers to M.R.Ry. C. Kristnaswami Aiyar Avargal, a municipal councillor, who continued in office till the 13th April 1897. The total number of meetings actually held during the year was 29 against 20 in last year, and the average attendance at each meeting was 1·07 among officials and 5·76 among non-officials. The appreciable increase in the number of meetings was due particularly to the disposal of large number of profession-tax appeals. Only two meetings were adjourned for want of quorum.

II.—Receipts.

3. The total receipts of the municipality under several heads of accounts amounted to Rs. 79,316–8–10 against Rs. 92,190, as estimated in the revised estimate. The opening balance at the credit of the Municipal funds, excluding the deposit balance, was Rs. 10,234–8–4 against Rs. 10,230 in the revised estimate. The year closed with a balance of Rs. 64,891–2–2, exclusive of the deposit balance, against Rs. 4,250, as estimated in the revised estimate.

4. *Tax on Arts.*—The amount as originally assessed was Rs. 3,196, of which Rs. 1,081 were remitted by the council on appeal and the net demand as finally settled was Rs. 2,115. Of this, Rs. 1,583 were collected during the year and Rs. 532 left outstanding at the close of the year. Out of this, again Rs. 272 have since been collected. The arrear balance at the beginning of the year was Rs. 496–11–5, of which Rs. 197–0–6 were collected and Rs. 55–8–0 written off as irrecoverable, thus leaving a balance of Rs. 244–2–11. Of this, again Rs. 1–14–0 were since realized. Necessary steps will be taken to clear off the arrears as soon as possible. The tax under this head was revised during the year as usual. But this year may be regarded as one of great anxiety and trouble to the Chairman in the thorough revision of the aforesaid tax. In revising the tax, myself having been acting as Tahsildar of Chandragiri, I was in possession of confidential information about the professions and the income of the traders in this Tirupati town, and I had, therefore, to enhance the taxes in deserving cases. This rather insinuated the merchants, and some of the leading men amongst them entered into a league and arranged for a strike of all trade and business exactly similar to that which took place in 1890–91. This commotion was, however, appeased by the entertainment of appeals without deposit under section 99, which the council had to accede to with much reluctance apprehending an imminent breach of the peace though it was in contravention of the order of Government in paragraph 3 of their Order, No. 1586 M., dated 28th September 1891. It is to be regretted that a sum of Rs. 1,081 was remitted by the council on appeal probably with a view that the

tax imposed by me was comparatively heavier than that imposed in last year, and that there had been no more appreciable change in the trade in the year under report than in last year. There were 273 appeals against this tax and in most of them the council only conformed to the figures of last year. Hence there was a decline in the estimate, viz., Rs. 2,200.

5. *Tax on Buildings.*—The tax under this head underwent a thorough revision with an increase of Rs. 602–12–10. The amount originally assessed was Rupees 6,001–1–11, of which Rs. 11–10–0 were remitted by the council on appeal and the amount finally settled was Rs. 5,989–7–11. Of this, Rs. 5,488–10–2 were collected, As. 15 written off as irrecoverable, and Rs. 499–14–9 left outstanding at the close of the year. Of this balance, Rs. 157–9–6 have since been collected. There were only eight appeals against this tax. Of the arrear demand of Rs. 536–9–9, Rs. 313–2–7 were collected, and Rs. 60–10–2 written off as irrecoverable, thus leaving a balance of Rs. 162–13–0. Necessary arrangements have been made for the realization of the outstanding balance.

6. *Tax on Lands.*—This tax was also revised during the year with a slight increase over the figures of last year, and it was due to more vacant sites having been booked for assessment. The demand, as originally and finally assessed, was Rupees 355–0–1, and of this, Rs. 308–1–3 were collected and Rs. 46–14–10 left outstanding at the close of the year. Of this, again Rs. 16–7–6 have since been collected. The arrear demand under this head amounted to Rs. 20–7–0, and of which, Rs. 7–15–0 were collected, leaving a balance of Rs. 12–8–0. Arrangements have been made to realize the balance as early as practicable.

7. The issue of bills under taxes on arts, buildings and lands was rather late in the year as it could not have been done earlier owing to the thorough revision of the taxes. This of course led to the accumulation of large balance at the close of the year.

8. *Tax on Vehicles.*—A sum of Rs. 159 was realized under this head against Rs. 220 in the revised estimate. The decline was due to some of the spring vehicles not being registered on account of their disuse.

9. *Tax on Animals.*—Rs. 583–8–0 were collected under this head against Rs. 567–4–0, the actuals of last year, and Rs. 690 in the revised estimate. This was apparently due to over estimate.

10. The receipts under "Tax on carts, &c.," amounted to Rs. 688 against the revised estimate of Rs. 700. The decrease was but trifling besides the item being a fluctuating one.

11. *Tolls.*—The farm of tolls was leased out as usual during the year for Rs. 2,415. A sum of Rs. 4–11–3 was levied as penal interest on over-due kists. Of the aforesaid sum of Rs. 2,419–11–3, being the aggregate income from tolls, Rupees 22–4–10 were spent towards the repair of toll-sheds, and of the remaining Rs. 799–2–2, being one-third of the net income, were remitted to the district board on account of toll contribution due for the year under report. The increase under this head against Rs. 2,310–2–0, the actuals of last year, was due to keen competition in the auction sale.

12. A sum of Rs. 30 was collected as fees on account of dramatic pandals under Act II of 1888.

13. The sum of Rs. 40–13–9 shown under "Rent of lands" represents the income derived from the collection of fees for the occupation of municipal lands for opening sundry shops during fairs and festivals.

14. Rs. 98 were collected on account of rent of a portion of the municipal office building utilized by the Deputy Tahsildar for his office. The increase under this head was due to the arrear rent of last year having been levied during the year.

15. Rs. 89–6–6 were realized by the sale of usufruct of the tamarind and divi-divi trees and of dried trees. The increase, viz., Rs. 19–6–6, was due to fluctuation.

16. *Produce of Gardens.*—Rs. 81–14–0 were realized under this head against Rs. 50 in the revised estimate. The remarks in paragraph 14 *supra* as regards the variation apply to this also.

17. A sum of Rs. 45–9–6 was realized from the sale of empty kerosine oil tins, deal wood boxes, &c. The decrease against the revised estimate was due to the purchase of kerosine oil locally and its preservation in the old tins in the office.

18. *Conservancy Receipts.*—A sum of Rs. 328–15–0 was realized against an estimate of Rs. 300. The slight increase was due to keen competition among the bidders in auction sale.

19. Rs. 206–1–3 represent the fees collected from municipal schools and the slight increase over the estimate under this head was due to the new admissions of boys during the year.

20. *Income from Markets.*—The vegetable market was leased out for Rs. 310 and the meat market for Rs. 212. As. 1–7 was levied as penal interest on over-due kists and Rs. 8–3–0 were realized on account of arrear demand of previous year for the occupation of stalls in the meat market. Hence the income under this head amounted to Rs. 530–4–7.

21. Slaughter-house was leased out for Rs. 500 and the sum of As. 1–7 was levied on account of penal interest on over-due kists.

22. *Other Fees.*—A sum of Rs. 13–4–0 was collected as distraint fees. The total number of distress warrants issued on account of taxes on arts, buildings and lands was 3,884 involving Rs. 3,979–15–4; of these, 2,630 involving Rs. 2,875–0–5 were executed and cancelled, the taxes having been paid before distraint, and 1,254 covering Rs. 1,104–14–11 remained unexecuted at the close of the year. Two thousand five hundred and ninety-eight warrants involving Rs. 2,832–0–8 were cleared off before distraint. In 28 cases, property was distrained but not sold, and in four cases property was actually sold. From this it would be seen that sufficient coercive measures were adopted for the realization of the several taxes.

23. A sum of Rs. 96–3–2 was levied under the head of "Licenses." This comprises the fees levied for offensive and dangerous trade and for marriage pandals. The slight decrease was due to fluctuation.

24. *Cart-stand Fees.*—Of the sum of Rs. 38–12–2 shown under this head, Rs. 26 is the amount of rent for two cart-stands which were leased out during the year for the said amount, and Pies 2 is the penal interest collected on account of over-due kists on the same rent. Rs. 12 is the amount of fees levied on account of jutka-stand and As. 12 is the amount of previous year's rent of cart-stands levied during the year.

25. *Fines under Municipal and other Acts.*—The sum of Rs. 190–12–0 shown under this head represents the amount of fines levied by the Magistrates of Chandragiri and Tirupati under Municipal and Towns Nuisances Acts and credited to Municipal funds. The appreciable increase under this head was due to large number of cases prosecuted under the aforesaid Acts.

26. The sum of Rs. 163–10–0 shown under grants from Government "Municipal schools" comprises (1) results grants of last year to girls of Municipal Muhammadan school, Rs. 4–6–0; grants to Municipal Girls' school, Tirupati, Rs. 103–1–0; grants to girls of Municipal Muhammadan school, Rs. 14–14–0; grants to girls of Bandla street school, Rs. 1–5–0; and salary grant of gymnastic instructor, Rs. 40.

27. Rs. 9,966–6–2 shown under "Water-supply" is the amount of Provincial grant drawn in pursuance of the order conveyed in G.O., Mis. No. 96 M., dated 26th January 1897, on account of the Tirupati water-supply scheme.

28. The sum of Rs. 70 shown under "Other grants, &c.," was the contribution paid by the Bugga Matam Mahant on account of the salary of the watchman at the Bugga. The Srí Mahant's contribution of Rs. 12,000 for the first instalment on account of water-supply scheme was not remitted by him during the year as the same was due only when the work was begun. Hence the decrease under this head.

29. *Private Scavenging Fees.*—The receipts under this head amounted to Rs. 552 against the revised estimate of Rs. 650. Of the current demand of Rs. 569–8–0, Rs. 492–4–0 were collected and Rs. 77–4–0 left outstanding at the close of the year. Of the arrear demand of Rs. 62–4–0, Rs. 59–12–0 were collected, Rs. 2 written off as irrecoverable, and As. 8 remained uncollected at the close of the year. There were

165 houses on the 31st March 1896 and the number has now increased to 201. This increase was secured only at the latter part of the year. As in last year, withdrawal applications in this direction were not uncommon; making allowance for all such contingencies, there were on the register, on the 31st March 1897, 201 houses under the operation of the system. The practice of pigs serving as scavengers has much abated consequent upon the destruction of a large number of pigs. Even during the year under report 79 stray pigs were destroyed.

30. *Refunds of Expenditure.*—The sum of Rs. 49–13–9 shown under this head includes (1) the amount of Rs. 44–11–0 paid to the late sanitary inspector, P. Kothandarama Row, while he was under training at Madras to qualify himself for a certificated sanitary inspector, (2) results grants Rs. 1–15–6 refunded by the headmaster, Municipal upper primary school, Tirupati, on account of excess payment to one of the assistant masters of his school, and (3) amount of over-payment refunded by the meat market contractor.

31. *Fees for numbering Carts, &c.*—A sum of Rs. 12–12–6 was collected under this head on account of numbering carts, &c.

32. *Loans.*—The sum of Rs. 45,000 shown under this head represents the first instalment of the loan drawn and credited into the municipal accounts as per G.O., Mis. No. 264 M., dated 22nd February 1897.

33. *Advances.*—Rs. 11–9–0 has been paid as advance to Messrs. D. Raju & Co., Madras, for the railway fare for night-soil, &c., carts, and it was recovered during the year by adjustment of his bills.

III.—Expenditure.

34. *Grant I, New Works—Communications.*—The sum of Rs. 335–10–10 shown under this head was expended in deepening the Park channel at a cost of Rs. 75–9–10, in renewing the culverts near Peerla chavadi, Chintakayala street and high road at Rs. 50, Rs. 42–1–0 and Rs. 168, respectively.

35. (b) *Buildings.*—A provision of Rs. 400 had been made in the revised estimate for the erection of two corrugated iron latrines, but it was not utilized for that purpose, as the council had to keep it for payment of Messrs. Borham & Co.'s dues to which no provision had been made either in the budget or in the revised estimate. One kerosine oil shed was constructed in 1895–96 at a cost of Rs. 106–13–10, and the amount was paid only during the year under report, as the bill for the same was pending final settlement at the time. One vaccine shed was also constructed at a cost of Rs. 31. A certain site belonging to a private individual was acquired for the erection of a vegetable market, but as it was condemned to be not adapted for the purpose, the same was restored to the owners. Consequently, they put in a claim for rent of the said land for the period it was in the possession of the municipality, and a sum of Rs. 49–5–0, as fixed by the Head Assistant Collector in his award statement, dated 28th February 1897, was accordingly paid to the owners thereof.

36. (a) *Water-supply.*—Rs. 238–14–9 were paid into the Tirupati sub-treasury for the salaries, allowances, &c., drawn from Provincial revenues on account of the officer in charge of the Tirupati water-works. Certain alterations and additions were made to the Bommala bavi at a cost of Rs. 48–8–2.

37. *Repairs—Communications.*—Of the sum of Rs. 1,710 allotted in the revised estimate for the repair of roads, Rs. 1,566–15–8 were spent in this direction.

38. *Buildings.*—The following buildings were repaired at a cost of Rs. 205–11–7 as detailed below:—

	Rs.	A.	P.
1. Municipal office	100	0	0
2. Vaccination calf-shed	22	12	9
3. Karakambadi toll-shed	8	7	3
4. Slaughter-house	5	10	0
5. Kerosine-oil shed	3	0	0
6. Chandragiri toll-shed	13	13	7
7. Slaughter-house and latrines	42	8	0
8. Vaccination depôt compound wall	9	0	0
9. Latrines	0	8	0
Total ..	205	11	7

39. *Drainage.*—Of the sum of Rs. 15–12–0, Rs. 15 were spent for the repair of Penta drain and As. 12 for the repair of high road drain.

40. *Water-supply.*—Kothagunta was repaired at a cost of Rs. 34–8–4, and Subbiah Chetty's well at Rs. 10. Rs. 2–8–0 were spent towards the removal of shrubs from municipal wells. Pulleys were provided to a municipal well at a cost of As. 12. The total cost under this head amounted to Rs. 47–12–4. Rs. 179–10–10 shown under establishment represent the salaries of the tank watchmen.

41. The sum of Rs. 2–3–9 shown under tools, plants, &c., represents the cost of repair of the public works tools.

42. The total outlay under Grant 1 amounted to Rs. 3,008–6–9.

43. *Salary-results System Schools.*—Rs. 623–9–2 were spent for payment of the salaries of the municipal schools establishment. The sum of Rs. 292–7–6 was results grants paid to the teachers of the said schools. The increase over the revised estimate under this head was due to the good grants earned by the municipal girls' school in particular. Rs. 275–2–10 were also spent towards contingencies. The increase over the estimate was due to the making of certain furniture to girls' school and Muhammadan school.

44. *Salary Grants.*—Rs. 350–7–3 were paid as salary grants to the teachers of the H. L. G. Mission high school, Tirupati, against Rs. 450 in the revised estimate. The difference was due to some of the teachers of the said school not having qualified themselves to receive grants. This is the only secondary school which receives aid from municipal funds.

45. *Results Grants.*—Six schools were examined for results grants against five in last year. Their earnings amounted to Rs. 280–6–0 against an estimate of Rs. 350. The savings were due to the less number of results schools having qualified themselves for grants.

46. It is gratifying to observe from the remarks of the Assistant Inspector of Schools, Arcot division, and of the Sub-Assistant Inspector of Girls' Schools, Madras Range, that all the municipal schools have much improved and that the results in the grant examination were very satisfactory.

47. *Inspection.*—There was one full time inspecting schoolmaster on a salary of Rs. 15 per mensem for the supervision of schools under the control of the municipal council.

48. *Building, Furniture, &c., Grants.*—Aukuthota street, Kurnala street, Konka street and Pallacheruvu Naidu street schools have been paid Rs. 9–4–0, Rs. 21, Rs. 13–12–0 and Rs. 22–4–0, respectively, as furniture grants, and the Konka street school was also paid Rs. 25 as building grants.

49. *Common Gymnasium.*—One gymnastic instructor on Rs. 10 per mensem was employed during the year to give instructions to pupils in gymnastics. Necessary apparatus at a cost of Rs. 32–10–0 were purchased during the year.

50. The total amount under Grant 2 amounted to Rs. 2,245–2–3 against the revised estimate of Rs. 2,250.

51. *Grant 3.*—Rs. 55 on account of contribution for medical college, Rs. 44 for sanitary inspection and Rs. 13 for medical reserve staff were paid during the year against the revised estimates of Rs. 10, 30 and 10, respectively.

52. *Vaccination.*—The staff consisted of one vaccinator on a salary of Rs. 14 per mensem and a peon on Rs. 5. The local hospital assistant was paid an allowance of Rs. 2–8–0 per mensem as sanctioned in G.O., No. 421 M., dated 15th April 1889, for supervising the work of the vaccine staff. The minimum number of cases to be vaccinated by the vaccinator has been fixed at 56 per month and he has to lose or gain one anna for every case short or in excess of the said number as the case may be. The amount spent under establishment was Rs. 246–12–8 against the revised estimate of Rs. 250. The slight decrease against the estimate was due to the withholdings from the salary of the vaccinator for cases short of the prescribed minimum number. The services of the vaccination peon were dispensed with in January last—*vide* paragraph 2 of G.O., No. 675 M., dated 23rd March 1897.

53. The total number of cases vaccinated was 590 against 541 and the number successful was 533 against 480 in last year. So much so, there was an increase of 49 cases of vaccination and 53 cases of successful vaccination. The number of operations with animal lymph was 400 and that of operations with glycerine paste was 190. The number of successful operations with the former lymph was 352 and that of operations with the latter paste was 181. The securing of calves for operation having been found very difficult and costly, the council resorted to the glycerine paste since December last and gave up the animal lymph altogether. Thirty-two cases were prosecuted before the Magistrate under section 138 of the District Municipalities Act. The total population of this town is 14,242 and the number of cases vaccinated was 41·4 per mille against 36·6 in last year. Compulsory vaccination was introduced in this town on the 18th March 1890. The expenditure under contingencies amounted to Rs. 143–10–5 against Rs. 120 in the revised estimate. The slight increase over the estimate was due to the failure of lymph turn on two occasions during the year.

54. *Registration of Births and Deaths.*—The number of births registered during the year was 446 and that of deaths 422 against 432 and 440, respectively, in the previous year, and the cost of the establishment and contingencies amounted to Rs. 118 and Rs. 35–4–2, respectively. Four cases were prosecuted for failure to register births.

55. *Conservancy and Road-cleaning.*—The strength of the road-cleaning establishment was raised from 34 to 36 and that of the scavenging staff from 8 to 11 besides one urinal cleaner on Rs. 5 in lieu of payment of Rs. 3 to three sweepers at Re. 1 each for urinal-cleaning purposes. The total cost of the establishment amounted to Rs. 3,207–1–4 against the revised estimate of Rs. 3,300. The decrease was due to the entertainment of additional hands in May 1896 and to the fines and stoppages of pay.

56. *Other Charges.*—Under this head a sum of Rs. 682–15–5 was spent against an estimate of Rs. 790. During the year five new rubbish carts were purchased at a cost of Rs. 40 each and three more new carts which were made having been defective in their structure were returned to the maker for rectification and not paid for. Hence savings under this head.

57. *Private Scavenging.*—The cost of the establishment amounted to Rs. 527–12–0 and it is almost self-supporting, inasmuch as its cost has not exceeded the receipts, Rs. 552. No night-soil buckets were purchased as originally proposed, as the necessity for the same was not very pressing. Hence the savings.

58. *Cholera Charges.*—A sum of Rs. 431–13–1 was expended under this head. This item includes the expenses incurred on account of bubonic plague establishment also. There were 37 cases of attacks from cholera with 24 cases of deaths during the year. Necessary precautions were adopted as per rules for combating the same. There was scarcely any case of bubonic plague in the town.

59. *Contingencies.*—Rs. 330–0–11 were spent towards arrangements made for fairs and festivals, Rs. 30 for the removal of prickly-pear and Rs. 64–3–9 towards contingencies, such as the purchase of baskets to sweepers and rubbish carts, greasing the latter and paying the travelling allowance to conservancy establishment going to Chandragiri in connection with municipal cases.

60. The total outlay under Grant 3 was Rs. 5,935 against the revised estimate of Rs. 6,220.

61. *Grant 4, Lighting.*—The cost of the establishment amounted to Rs. 280–4–5 against the revised estimate of Rs. 300. The decrease was due to the withholding of salaries of masalchies on account of their absence from duty on the days when there was no lighting and for remissness of work. The cost of contingencies amounted to Rs. 890–12–3 against an estimate of Rs. 700. The appreciable increase under this head was due to the purchase of new stock of chimneys, burners, &c., as their want was much felt during the year.

62. *Slaughter-house Contingencies.*—The sum of Rs. 17 shown under this head was the rent paid for the land occupied for slaughter-house purposes. Last year's rent was also paid during the year. Hence the increase over the revised estimate of Rs. 10.

63. *Avenues.*—Rs. 37–0–7 were spent for payment of salaries to the avenue cooly. No seeds, &c., were purchased during the year. Hence the large balance under this head.

64. There were two gardeners and their salaries amounted to Rs. 118–14–0. Nothing except As. 6 was spent out of Rs. 10 provided for the purchase of seeds, &c., as there was no need for the same.

65. Rs. 3–10–6 was paid as presents to coolies employed in putting out fire accidents during the year under report.

66. *Other Charges.*—Rs. 19–5–0 were expended for payment of rewards for the destruction of stray dogs and pigs. The cost of printing amounted to Rs. 357–15–0. The sum of Rs. 18–1–2 was made up of Rs. 3–14–2, cost of sign-boards, Rs. 11–13–0 for numbering carts and Rs. 2–6–0 for land-cess.

67. *Grant 4* closed with a total expenditure of Rs. 1,742–15–11 against the revised estimate of Rs. 1,690.

68. *Grant 5.*—Out of the total outlay of Rs. 1,397–7–10 against the revised estimate of Rs. 1,340, Rs. 772–2–5 were paid on account of the salaries of the office establishment, Rs. 192 for the salary of collection establishment, Rs. 313–5–5 for the purchase of stationery and printed forms, such as bill books, tax registers, &c., and the cost of postage stamps, and Rs. 122 on account of contribution for central office establishment.

69. *Advances.*—The subjoined memorandum gives particulars of the advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1896	319	6	2
Advance made during the year	405	0	0
Total ..	724	6	2
Advance adjusted	342	4	1
Balance on the 31st March 1897	382	2	1

Of this balance, Rs. 192–9–2 was advanced to Ramaswamy maistry in 1887–88, and a decree obtained against him, but his whereabouts not being traceable, the decree could not be executed; Rs. 23–4–0 was paid to the sanitary inspector as process-fees on previous years for prosecuting municipal cases and this amount is said to be irrecoverable inasmuch as the cases concerned have either been thrown off or compromised. Sufficient details not being available this item is dragging on. Rs. 12 paid to the servants of Messrs. Borham & Co. as advance could not be recovered as his claim for the supply of water pump to the removal of silt in the Narsimma Theertam tank in 1893 has not been settled as yet. A suit has, however, been preferred by him in the Chief Court of Small Causes, Madras, against this municipality for recovery of Rs. 1,899 and odd and it is to come on for hearing on the 7th July 1897. The sums of Rs. 20 and 10 represent the permanent advance given to the manager and vaccinator of the municipal office, respectively. A sum of Rs. 50 was advanced to V. Gopala Char and Punniakoti Naidu for the repair of Penta drain, but as the work has not yet been begun owing to the non-receipt of a plan and estimate from the Sanitary Engineer to Government, Madras, the said amount is awaiting adjustment. Rs. 4–4–11 was pending adjustment of a bill from the hospital assistant which was received only of late. Rs. 50 advanced to Ramaswamy Aiyangar was not adjusted as he did not produce the new rubbish carts before the 31st March last. This amount has, however, been adjusted since. A sum of Rs. 20 was advanced to B. Gangi Reddi for the repair of rubbish carts. This is waiting clearance. A notice has been issued to this man for the return of the amount without delay.

70. All other items of receipts and charges are more or less the same as in the revised estimate and some are fluctuating items and hence call for no special remarks.

71. *General Remarks.*—During the year under report the Chairman had to encounter many difficulties in the imposition of profession tax and in the revision of house and land taxes. This task having been dragging on till October last, no appreciable progress could have been advanced in the realization of all the taxes without

arrears. There has, however, been much improvement during the short time since the collection work was begun. The whole amount of allotment with the exception of a few rupees provided for the repair of roads were utilized before the close of the year. Much improvement has been made in the direction of education. Considerable advancement in the registration of vital statistics and in the vaccination branch have been effected. As regards the sanitation of the town, all practicable arrangements were made in keeping the town tidy.

72. The following papers are herewith submitted:—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the Council, adopting the report.
(3) Statements received from the educational authorities.

—

Forwarded.

I have not been to Tirupati since I joined this division, so I am not in a position to say anything with reference to the condition of the roads.

7th July 1897. (Signed) J. W. HUGHES,
Acting Head Assistant Collector.

—

Forwarded.

The roads were fair when I visited the town last just after the close of the year, but they suffered in the cyclone at the end of November.

9th July 1897. (Signed) S. H. WYNNE,
Collector.

Tirupati municipal Report for 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2581M of 1897, dated 1st July 97 from the Chairman, Mc Tirupati-

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 2248M, dt 14.10.97.

The ~~estimated~~ receipts and charges of the Tirupati Municipality for 1896-97, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals. 1896-97.
Receipts.	Rs	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	10,235
Tax on Arts	2077	2,200	2,200	1780
Tax on Buildings and Lands	5,807	5,720	6,370	6118
~~Water-Tax on Buildings and Lands~~	"	"	"	"
Tax on Vehicles and Animals	738	910	910	742
Tax on Carts	640	660	700	688
Tolls	1540	1540	1610	1621
Realizations under Special Acts	"	"	"	30
Rent of Lands, Buildings, &c , and sale-proceeds of Lands, &c.	306	250	300	356
Conservancy Receipts	253	300	300	329
Fees and Revenue from Educational Institutions ..	237	200	200	206
Fees and Revenue from Medical Institutions	"	"	"	"
Income from Markets and Slaughter-houses	799	840	1,020	1030
License fees	101	100	130	96
Other fees	42	120	120	69
Fines under Municipal and other Acts	426	100	100	191
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	"	75,160	10,160	10,130
Do. from Local Boards	"	"	"	"
Do. from other bodies	55	3060	12,060	70
Recoveries for services to private individuals	693	650	650	552
Miscellaneous	42	30	90	62
Loans	"	47,250	45,000	45,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	111	"	40	12
Total ..	24,857	149,750	92,190	79,317

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97	Actuals 1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	"	400	400	336
Buildings	664	1050	540	187
Drainage	"	"	"	"
Water-supply	466	122330	73080	287
Repairs—				
Communications	2335	1610	1710	1567
Buildings	233	100	200	206
Drainage	"	100	20	16
Water-supply	428	450	250	226
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	2
Contributions for Public Works	"	"	"	"
Total ..	4448	126250	76410	3009
GRANT II—				
Training Schools	2	50	"	"
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System				
Salary Grants	894	1020	1070	1191
Result Grants	407	450	450	351
Combined Grants	258	350	350	280
Inspection	"	50	50	71
Miscellaneous	67	180	180	180
	135	150	150	152
Total ..	1763	2250	2250	2245
GRANT III—				
Hospitals and Dispensaries	"	"	"	"
Contributions	152	50	50	112
Vaccination	373	380	370	390
Registration of Births and Deaths	111	130	150	153
Conservancy, Road-cleaning and Road-watering ..	4526	4990	5650	5279
Total ..	5162	5550	6220	5935
GRANT IV—				
Lighting	1104	1000	1000	1171
Markets and Slaughter-houses	8	10	10	17
Choultries	"	"	"	"
Traveller's Bungalows	"	"	"	"
Avenues	57	70	50	37
Public Garden, Survey of Land, Fire and other charges.	505	620	630	518
Total .	1674	1700	1690	1743
GRANT V—				
Supervision and Management	1481	1320	1340	1400
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	"	"	"	"
Refunds	92	30	30	74
Discount	"	"	"	20
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Balance	10234	12650	4250	64891
Total ..	24854	149750	92190	79817

2. The number of meetings held by the Municipal Council was 29 against twenty in 1895-96, and two others were adjourned for want of a quorum against four in that year. The average attendance of the non-official members improved and was fair, but the officials attended very irregularly. The Collector will call the attention of the latter to G.O.No.859 M., dated 10th April 1897.

3. Receipts (1) There was an increase of 36 in the number of persons assessed to the tax on arts, while the Chairman's original demand was also higher, being Rs.3196 against Rs.2137 in 1895-96, but it is disappointing that more than one-third of this sum was remitted by the municipal council on appeal. Such large remissions argue an undue leniency on the part of the Council, caused by a want of proper appreciation of its duties. There was nevertheless a small increase of Rs.23 in the net current demand, but as the increase in the number of persons assessed was chiefly under the last three classes of the schedule, the average assessment per head fell, being Rs.3-12-1 against Rs.3-15-6 in 1895-96 and a general average of Rs.4-1-0 for all municipalities in that year. The revision of the registers resulted in an increase of Rs.592 in the demand under the tax on buildings and of Rs.36 in that under the land-tax.

(2) Under the house and land tax, the current collections, though not so good as in the previous year were fair, but under the tax on arts they were very unsatisfactory. The explanation of the short collections under these heads given in para.7 of the Chairman's report

that the last revision of the registers delayed the collections, cannot be accepted as adequate. The arrear realizations under all these heads of taxation were considerable. There was a large balance of Rs.1498 outstanding under these taxes at the end of the year, and it is a matter for regret, that notwithstanding the remarks of Government in para.3(2) of G.O. No.1433 M, dated 26th August 1896, arrears dating back to 1892-93 still remained uncollected. The greater portion of the balance has however been collected since the close of the year, and steps should be taken to adjust the remainder without delay. Coercive measures were adopted to a large extent, but nearly one-third of the total number of warrants for disposal remained unexecuted on the 31st March 1897. This is not creditable to the executive administration of the municipality.

(3) There was an increase in the income from tolls, markets and slaughter houses, conservancy receipts and grants from Government, which, in the case of the first three, is ascribed to keen competition at the auction sales. The income from fines however declined considerably. This is not a satisfactory reason to suppose that the sanitary arrangements of the town are at all complete, if in this view the decline continues, to want of energy on the part of the municipal executive and the police in enforcing the sanitary provisions of the law. It is not stated how the number of prosecutions instituted during the year compared with the returns of the previous year.

(4) There was an increase of 36 in the number

Vide para 4,586 of the report

Vide para 11 of the Chairman's letter in G.O. No. 875 dated 23-3-97

Vide para 29 of the report.

number of houses served by the private scavenging agency, but the receipts from this source fell, being Rs.552 against Rs.564 in 1895-96. The cost of the service was however covered by the receipts. As only about six per cent of the total number of houses assessed to the tax on buildings was under this system, there is still ample room for its expansion, and the municipal council should devote more earnest attention to this important matter. It is observed that the fees for this service were not collected in advance, in accordance with the repeated instructions of Government. The disregard by the municipal council of the orders of Government in this matter is very unsatisfactory and should not be allowed to continue repeated.

4. Expenditure (1) Public Works

The outlay under this head amounted to Rs.8,000 against a budget allotment of Rs.1,36,350, the short expenditure being due to the non-utilization of the provision for the water supply scheme (Rs.122,350) and postponement of certain works in the circumstances explained in para.13 of the Chairman's letter in G.O. No. 675 M, dated 23rd March 1897. No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs.1,903 or 19.4 percent in excess of the net municipal income from tolls and the town roads are reported by the Collector to have been in fair order.

(2) Education The net expenditure on education amounted to Rs.1,875 or 17.1 percent of the receipts from taxation and all but

Rs.

Rs.263 of this sum, was devoted to primary education. As in the previous year, the municipal council maintained four primary schools on the salary result system, one of which was for Muhammadans, and aided with salary grants one secondary school. Six primary schools, ~~against five~~ one more than in the previous year, were also aided with result grants. The attendance at the municiapl schools slightly advanced while at the aided schools it ~~showed a~~ marked ~~improvement~~ improvement. No information has been furnished regarding the working of the salary grant school, an omission which should be supplied in future reports. Judging from the results of the departmental examinations, the municipal schools appear to have worked well during the year, but the results of the grant examinations were not so good as in the previous year, and more than 21 percent of the allotment for grants was allowed to lapse. This short-coming, has however been explained in para.45 of the Chairman's report as due to a few smaller no. of schools having ~~marked~~ passed. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 492 or 47.7 percent of the male population of school-going age to 608 or 59 percent,— a gratifying advance.

(3) Medical Relief ~~As usual~~, the municipal council maintained no hospital of its own, and medical relief was supplied by the Mahant's hospital under the management of the District Board.

(4) Vaccination and Vital statistics

The reported number of persons vaccinated during the year rose, being 590 against 541 in the previous year. The precentage of success was 90.3 against 88.7. Infantile vaccination also improved, the number of children under one year successfully vaccinated having risen from 25.8 to 29.0 per mille of the population. The cost of each successful vaccination fell slightly, but it was still more than double the average for municiapities in 1895-96. Steps should be taken to reduce this, ~~in the~~ without delay ~~from the high figure~~ current year.

The vaccinations returned for the year being 416 of which 413 were shown as successful. The former figure is higher than the no. of infants which, allowing for stillbirths, sickness & mortality in the first year, ~~the registered returns of births~~ were available in the ~~previous~~ registered returns of births. ~~This is another instance of the inaccuracy of the vital statistics recorded by the municipality.~~ exhibiting a rate of 31.3 per mille of the population

The number of births registered increased, but the number of deaths which was 29.6 per mille declined. In both cases, the returns cannot be accepted as trustworthy, the rates recorded being much below the normal must be regarded as quite untrustworthy. No appreciable improvement can be expected ~~in this branch of the administration~~ unless prosecutions are systematically instituted against all persons who fail to report these occurrences. The returns of infantile vaccination in the same direction and the M.C. should not fail to enforce the law.

(5) Sanitation

The outlay under this head amounting to Rs.5,279, exceeded the budget allotment by 5.8 percent, and was 37.5 percent of the current receipts. In para.71 of his report the Chairman states generally that all practicable arrangements were made in keeping the town tidy, but the steps many that were actually taken to remedy the various defects pointed out by the Deputy Sanitary Commissioner in his inspection notes recorded in G.O.No.1815 M, dated 1st November 1895, have not been ~~stated~~ recapitulated. This information should invariably be furnished in future reports.

5. General remarks

The

The year closed with a balance of Rs. 64,891 or 93.9 percent of the current receipts, but the ~~greater portion~~ bulk of this ~~sum is reserved for expenditure~~ which represents the unexpended portion of the allotment for the water supply scheme.

The administration of the municipality during the year under review ~~was~~ showed some improvement on that of the previous year, ~~fairly satisfactory~~, but it cannot yet be regarded as efficient. The collection of taxes left much to be desired, and the extension of the private scavenging service and registration of vital statistics demand increased attention.

23/9/97

6/80

To

The Chairman, M.C. Tirupati.
,, Collector of North Arcot.
,, President, Dt. Bd., N. Arcot.
,, Accountant-General.
,, Director of pub. Instrn.
,, Surgeon-General.
,, Sanitary Board.
,, Sanitary Commissioner.
,, Sanitary Engineer.
Editors' Table.

Dept. 16/11/97

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1896-97.

	Actual 1896-97.				Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
	Details of Minor Heads.		Totals of Major Heads.				
1	2		3		4	5	6
	Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—							
a. Municipal Fund			10234 8 4		1060 - -	10230 - -	1098 - -
b. Endowments							10796 13 1
c. Water-tax Fund							
2. MUNICIPAL RATES AND TAXES—							
a. Tax on arts, &c. (section 53)	1780 0 6				2200 - -	2200 - -	2077 - 6
b. Tax on buildings (section 63)	5801 12 9				5400 - -	6030 - -	5426 - 3
c. Tax on lands (section 63)	316 0 3				320 - -	340 - -	381
d. Water-tax on buildings and lands (section 75)							
e. Tax on vehicles with springs and palanquins (section 77)	159 - -				220 - -	220 - -	171 - -
f. Tax on animals (section 77)	583 8 -				690 - -	690 - -	567 4
g. Tax on carts and other vehicles without springs (section 85)	688 - -				660 - -	700 - -	640 - -
h. Tolls (section 91)—							
Gross receipts 2419-11-3							
Less Local Fund share 799-2-2	1620 9 1				1540 - -	1610 - -	1540 1 6
i. Penalties on account of—							
i. Tax on arts							
ii. Tax on buildings							
iii. Tax on lands							
iv. Water-tax on buildings and lands							
v. Tax on vehicles, &c.							
vi. Tax on animals							
vii. Tax on carts, &c.							
vii. Evasion of tolls			10978 14 7				
3. REALIZATIONS UNDER SPECIAL ACTS—							
a. Pounds							
b. Ferry rents							
c. Fees under Act II of 1888	30 - -		30 - -				
Carried forward			10978 14 7		11030 - -	11790 - -	10802 7 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Jeruplate during the official year 1896-97—*continued.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		10978 14 7	11030 . .	11790 . .	10802 . .
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	40 13 9		40 . .	40 . .	22 . .
ii. Rent of buildings	98 . .		80 . .	90 . .	77 . .
iii. Avenue receipts	89 6 6		60 . .	70 . .	143 . .
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	81 14 .		40 . .	50 . .	47 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	45 9 6		30 . .	50 . .	17 . .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	328 15 0		300 . .	300 . .	253 . .
d. i. Fees from educational institutions	206 1 3		200 . .	200 . .	237 . .
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	530 4 7		500 . .	520 . .	439 . .
ii. ,, slaughter-houses.	500 1 7		340 . .	500 . .	360 . .
g. Other fees					
i. Distraint fees	13 4 .		70 . .	70 . .	9 . .
ii. License fees	96 3 2		100 . .	130 . .	101 . .
iii. Cartstand fees	38 12 2		40 . .	40 . .	33 . .
iv. Other fees	16 13 0		10 . .	10 . .	
h. Fines under Municipal and other Acts.	190 12 .		100 . .	100 . .	426 . .
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		2276 14 6			
Carried forward ..		13255 13 1	12940 . .	13960 . .	12966 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Jeruplate during the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward .		13253 13 1	12940 . .	13960 . .	12966 . .
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	163 10 .		160 . .	160 . .	
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply	9966 6 2		75000 . .	10000 . .	
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	70 . .	10200 . 2	3060 . .	12060 . .	55 . .
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	552 . .		650 . .	650 . .	563 . .
ii. Other purposes					130 . .
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	49 13 9		50 . .	20 . .	
iii. Fee for numbering carts, &c.	12 12 6	614 10 3	20 . .	20 . .	13 . .
iv. Other items			10 . .	20 . .	9 . .
Carried forward ..		24070 7 6	91840 . .	36920 . .	13756 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1896-97—*cont.*

—	189 -9		Estimate for 189 -9	Estimate for 189 -9	Actuals, 189 -9 (audited figures)
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		24070 7 6	91840 . .	36920 . .	13756 . .
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	45000		47250 . .	45000	
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent				30	
ii. Others	11 9 .	45011 9 .		10 . .	111 . .
Total Receipts ..		69082 0 6	139090 . .	81960 . .	13867 . .
Grand Total ..		79316 8 8	149750 . .	92190 . .	24854 . .

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 4as, 2as, and one anna per acre of per cent. of rent value. / annas for every 80 square yards. nanja, punja and waste lands respectively
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 737 Mu dt. 2-2-86 & 1278 Mu dt. 15-9-94
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year.
9. Total extent of land assessed is 744 acres. 78 cents of building sites 21623 Sq yds
10. The mode of estimating the annual rental of houses and lands is as follows :—

The actual rental is taken in calculation where houses are rented and the probable rental where they are not.

K. Gopalakrishnamma
Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM		Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
								Local Funds.	Provincial Funds.									
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1896-97.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	335 10 10		400 - -	400 - -	
b. Buildings	187 2 10		1050 - -	540 - -	664 - -
c. Drainage					
d. Water-supply	287 6 11	810 4 7	122330 - -	73080 - -	466 - -
2. REPAIRS—					
a. Communications	1566 15 8		1610 - -	1710 - -	2335 - -
b. Buildings	205 11 7		100 - -	200 - -	333 - -
c. Drainage—					
i. Repairs to works ..	15 12 -		100 - -	20 - -	- - -
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	47 12 4		250 - -	50 - -	249 - -
ii. Establishment	179 10 10		180 - -	180 - -	179 - -
iii. Contingencies		2015 14 5	20 - -	20 - -	- - -
3. ESTABLISHMENT	180 - -	180 - -	180 - -	180 - -	180 - -
4. TOOLS AND PLANT AND OTHER STORES.	2 3 9	2 3 9	30 - -	30 - -	42 - -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		3008 6 9	126250 - -	76410 - -	4448 - -
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS— Sessional School Establishment	- - -	- - -	- - -	- - -	2 - -
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	- - -		50 - -	- - -	- - -
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		- - -	50 - -	- - -	2 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			50 - -		2 - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	623 9 2		620 - -	620 - -	516 - -
b. Result Grants	292 7 6	1191 3 6	200 - -	200 - -	179 - -
c. Contingencies	275 2 10		200 - -	250 - -	199 - -
3. SALARY GRANTS	350 7 3	350 7 3	450 - -	450 - -	407 - -
4. RESULTS GRANTS	280 6 -	280 6 -	350 - -	350 - -	258 - -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	170 - -		170 - -	170 - -	60 - -
ii. Contingencies	9 9 3	179 9 3	10 - -	10 - -	7 - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	91 4 -		50 - -	50 - -	
b. Common gymnasium—					
i. Establishment	119 10 3		120 - -	120 - -	80 - -
ii. Contingencies	32 10 -		30 - -	30 - -	55 - -
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items	- - -	243 8 3			
Total, Grant II ..		2245 2 3	2250 - -	2250 - -	1763 - -
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment					
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of for the official year 189 -9 —*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Total of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	55 . .		10 . .	10 . .	84 . .
ii. Sanitary Inspection ..	44 . .		30 . .	30 . .	57 . .
iii. Medical Reserve staff ..	13 . .		10 . .	10 . .	11 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions		112 . .			
3. Vaccination—					
a. Establishment	246 12 8		260 . .	250 . .	251 . .
b. Contingencies	143 10 5		120 . .	120 . .	122 . .
c. Contributions to Local Boards ..		390 7 1			
4. Registration of Births and Deaths—					
a. Establishment	118 . .		120 . .	120 . .	96 . .
b. Contingencies	35 4 2	153 4 2	10 . .	30 . .	15 . .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3207 1 4		3300 . .	3300 . .	2897 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	682 15 5		240 . .	790 . .	209 . .
b. Private scavenging—					
i. Establishment	527 12 .		600 . .	550 . .	550 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	5 7 3		50 . .	50 . .	84 . .
c. Cholera charges .. .	431 13 1		200 . .	500 . .	189 . .
d. Contingencies	94 3 9		600 . .	460 . .	597 . .
&c., &c., &c. ..	330 0 11	5279 5 9	1970	5650	4696
Total, Grant III ..		5935 1 .	5550 . .	6220 . .	5162 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tenupatu for the official year 1896-97 —*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	280 4 5		300	300 . .	259 . .
b. Contingencies	890 12 3	1171 0 8	700 . .	700 . .	845 . .
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	17 . .	17 . .	10 . .	10 . .	8 . .
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	37 0 7		60 . .	40 . .	54 . .
b. Contingencies	. 6 .	37 6 7	10 . .	10 . .	3 . .
6. Public Garden—					
a. Establishment	118 14 .		120 . .	120 . .	120 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. 5 .	119 3 .	10 . .	10 . .	117 . .
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	3 10 6	3 10 6	— — —	10 . .	— — —
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1348 4 9	1210 . .	1200 . .	1406 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1896-97 —cont.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1348 4 9	1210 . .	1200 . .	1406 . .
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	19 5 .		40 . .	40 . .	12 . .
iii. Printing	357 5 .		400 . .	400 . .	211 . .
iv. Compensation for lands ..					
v. Other items	18 1 2	394 11 2	50 . .	50 . .	45 . .
Total, Grant IV ..		1742 15 11	1700 . .	1690 . .	1674 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	772 2 5		780 . .	780 . .	756 . .
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	192 . .		190 . .	190 . .	187 . .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	313 5 5		250 . .	250 . .	429 . .
e. Contributions for Central office and Audit establishments ..	122 . .	1399 7 10	100 . .	120 . .	109 . .
Total, Grant V ..		1399 7 10	1320 . .	1340 . .	1481 . .
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1896-97 —cont.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			30 . .	30 . .	30 . .
b. Others	74 4 11				62 . .
Refunds of other than current collections ..	20 . .				
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund		94 4 11			
b. In Savings Bank					
Total Expenditure ..		14425 6 8	137100	87940 . .	14620 . .
Balances—					
a. Municipal Fund	64891 2 2	64891 4 0	12650 . .	4250 . .	10234 . .
b. Endowments					
c. Water-tax Fund					
Grand Total ..		79316 10 8	149750	92190 . .	24854 . .

NOTE TO STATEMENT II.

Position of the Municipality of on 31*st March* 189 .

Liabilities—	RS.
Balance of Loans	45,000-0-0
Deposits to be adjusted	799-13-2
Other Liabilities (in detail)	
Total	45,799-13-2

Assets.		RS.
Municipal Balance ..	Cash	64891-2-2
	Securities	- - -
Deposit Balance ..	Cash	799-13-2
	Securities	- - -
Sinking Fund of loans		- - -
Funded Capital of endowed institutions, Hospitals, &c.		- - -
	Total ..	65690-15-4
Value of Premises, &c.		7500-0-0
Do. of Tools and plant		100-0-0
Do. of Live stock		
Do. of Furniture		200-0-0
Arrears of taxes, &c.		1350-0-0
Other assets (in detail)		
School furniture 200-0-0		
Lighting furniture 830-0-0		
Conservancy carts 300-0-0		
Vaccination furniture 20-0-0		
1350-0-0	Total ..	76421-14-10
Claims—		
Advances Recoverable—		
Permanent advance ..		30-0-0
Advances for works, &c. ..		74-4-11
	Total	76526-3-9

K. Ramanujam
Chairman.

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Deepening the Park Channel	117	-	-	-	75	9	10	
2	Renewing the Culvert near Park Channel	50	-	-	-	50	-	-	
3	Do near Chinthakayala Street	45	-	-	-	42	1	-	
4	Do near the Hegh road	170	-	-	-	168	-	-	
	Total ..	382	-	-	-	335	10	10	
(b)	Buildings								
1	Kerosine oil shed	105	-	-	-	106	13	10	
2	Vaccination calf shed	31	-	-	-	31	-	-	
3	Compensation for the occupation of land for Vegetable market	49-50	-	-	-	49	5	-	49-50
	Total ..	185-50	-	-	-	187	2	10	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Water-supply Scheme	2,21,000	-	-	-	238	14	9	
2	Bommala Bavi	50	-	-	-	48	8	2	
3									
	Total ..	2,21,050	-	-	-	287	6	11	

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. 15-4-83
1	Achuthota Street	50	.	.	46	1	3	
2	Saminapu Gunta road	25	.	.	10	15	9	Metalled or Gravelled } Unmetalled.
3	Penta Street	50	.	.	13	7	6	6-7-17½, 8-5-65½
4	Chintakayala Street No I	45	.	.	3	6	4	
5	Kala Street	100	.	.	16	6	6	
6	Chintakayala Street No II	25	.	.	3	10	5	Total mileage under maintenance.
7	Chembadi Street	20	.	.	20	.	.	Metalled or Gravelled } Unmetalled.
8	High road	350	.	.	394	6	10	6-4-184½, 84-2 19½
9	Bazaar Street	250	.	.	257	11	10	
10	Mission road	25	.	.	17	11	9	
11	G. Car Street	30	.	.	28	13	8	
12	Karakambadi Road	20	.	.	20	.	.	
13	Karnala Street	50	.	.	51	2	.	
14	Theerthakalta Street	150	.	.	193	2	7	143
15	Kurnala Street culvert	17	.	.	17	.	.	
16	Beri Street	30	.	.	30	0	1	
17	Karakambadi branch road	25	.	.	15	1	.	
18	R. R. Inada Street	.	.	.	3	13	3	
	Salary of Gangmen	448	.	.	335	11	2	) x?
	Contingencies do	-	-	-	18	2	5	)
	Materials for do	-	-	-	55	4	4	
	For filling up ruts	-	-	-	14	15	0	
	Total ..	1710	.	.	1566	15	8	

K. Ooppenthan
Chairman

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Municipal Office	100	.	.	100	.	.	
2	Vaccination Calf shed	24	.	.	22	12	9	
3	Karakambadi Toll shed	11	.	.	8	7	3	
4	Slaughter House	5	10	.	5	10	.	
5	Kirosine oil shed	3	.	.	3	.	.	
6	Chendragiri Toll shed	15	.	.	13	13	7	
7	Slaughter house and latrines (Temporary)	42	8	.	42	8	0	
8	Vaccination Depot Compound wall	9	.	.	9	.	.	
9	Repair of latrines	.	8	.	.	8	.	
	Total ..	210	10	.	205	11	7	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(c)	Drainage							
1	Peulu Drain	15	.	.	15	.	.	
2	Hejlo Road Drain	.	12	.	.	12	.	
3								
	Total ..	15	12	.	15	12	.	
(d)	Water-supply							
1	Kolta Gunta	50	.	.	34	8	4	
2	Subbiah chetty's well	10	.	.	10	.	.	
3	Removal of shrubs from Municipal wells	3	.	.	2	8	.	
	Pully to Municipal wells				.	12	.	
	Total ..	63	.	.	47	12	4	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners		Coolie					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen		Coolie			179	10	-
3@5Rs. Coolie							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	1	15	.	.	180	.	.
Maistries							
Total ..	1	15			180	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

Statement II-B.—Details of Municipal Establishments *cont.*

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
1 Municipal Upper Primary School							
Head Master	1	10	.	.	120	.	.
Second Master	1	8	.	.	96	.	.
Third Master	1	6	.	.	72	.	.
2 Lower Primary School							
Bundla Street							
School Master	1	6	.	.	72	.	.
3 Muhammadan School Master	1	6	.	.	72	.	.
4 Girls School (Municipal)	1	8	.	.			
Head Master	1	8	.	.	96	.	.
Second Master	1	6	.	.	72	.	.
Peon or Conductress	1	2	.	.	24	.	.
Total ..	8	52	.	.	624	.	.
Deduct Fines and Stoppages ..					.	6	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					623	9	2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					10	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					170	.	.
7. *b.* Gymnastic Instructors	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..						5	9
Add arrears for last year paid this year ..							
Balance (Statement II) ..					119	10	3
c. Drawing Masters							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.	
1	2	3			4	
		Rs.	A.	P.	Rs.	A.
GRANT III.—Sanitation and Medical Services—						
1. Hospitals and Dispensaries—						
Medical Subordinates						
„ „						
Midwife						
Clerk						
Compounder						
Servants						
„						
„						
Total ..						
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..						

Nil

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Superintendent	1	2	8	-	30	-	-
Vaccinators	1	14	-	-	168	-	-
Peons	1	5	-	-	60	-	-
Total ..	3	21	8	-	258	-	-
Deduct Fines and Stoppages ..					11	3	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					246	12	8
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons							
Total ..					120	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					118	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. a. "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors including horse allowances Rs 7-- ..	1	22	-	-	264	-	-
"							
"							
Maistries	1	8	-	-	96	-	-
Do " " "	1	7	-	-	84	-	-
Scavengers at 5 Rs each	11	55	-	-	660	-	-
Sweepers at 5 Rs each	36	180	-	-	2160	-	-
Urinal Cleaner	1	5	-	-	60	-	-
3 Do at 1 Rs each (for 1 month)	3	3	-	-	3	-	-
Total ..	54	280			3327	-	-
Deduct Fines and Stoppages ..					119	4	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3207	1	4

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	8	.	.	96	.	.
Scavengers at 6 Rs each ..	7	42	.	.	504	.	.
Total ..	8	50	.	.	600	.	.
Deduct Fines and Stoppages ..					72	4	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					527	12	3
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	5	.	.	60	.	.
Masalchies at 5 Rs. each ..	4	20	.	.	240	.	.
Total ..	5	25	.	.	300	.	.
Deduct Fines and Stoppages ..					19	11	7
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	4	5

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II)							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	5	.	.	60	.	.
Total ..	1	5	.	.	60	.	.
Deduct Fines and Stoppages ..					22	15	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					37	0	7
6. Public Garden—							
Gardeners at 5 Rs each	2	10	.	.	120	.	.
Total ..	2	10	.	.	120	.	.
Deduct Fines and Stoppages ..					1	2	.
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					118	14	.

Add arrears for last year p

Balance (Statemer

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.	
1	2	3			4	
		RS.	A.	P.	RS.	A.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*						
8. Fire—						
Servants						
Total ..						
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..						
9.—						

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30	.	.	360	.	.
Clerks	-	-	-	-	-	-	-
Attenders	1	7	.	.	84	.	.
"							
Accountants	1	15	.	.	180	.	.
Peons at 6 Rs each	2	12	.	.	144	.	.
Sweeper	1	1	.	.	12	.	.
Total ..	6	65	.	.	780	.	.
Deduct Fines and Stoppages ..					7	13	7
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					772	2	5
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at 8 Rs. each ..	2	16	.	.	192	.	.
Peons							
Total ..	2	16	.	.	192	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					192	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Tarapur Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	887	12	1				
1. Deposits by appellants	32	11	6	1. Credited to Municipal Funds ..	890	8	.
2. Deposits by renters	777	8	.	2. Returned to appellants	11	10	.
3. Deposits by contractors	-	-	-	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants'	-	-	-	4. Returned to contractors	-	-	-
5. Deposited for the execution of work for which private parties are liable..	-	-	-	5. Returned to municipal servants ..	-	-	-
6. Other deposits under the Act or bye-laws	15	15	7	6. Returned to parties	-	-	-
				7. Paid to claimants	12	.	.
Total, Receipts ..	826	3	1	Total ..	914	2	.
Total, including balance ..	1713	15	2	Balance ..	799	13	2
				Total ..	1713	15	2

STATEMENT IV-A.—*Municipality of* Trichinopoly Demand, Collection and Balance tatement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3196	.	.	1081	.	.	2115	.	.	1583	12	.	-	-	-	-	-	-	532	4	4
2. Tax on buildings	6001	1	11	11	10	.	5989	7	11	5488	10	2	-	-	-	.	15	.	499	14	9
3. Tax on lands	355	.	1	.	.	.	355	.	1	308	1	3	-	-	-	-	-	-	46	14	10
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	2415	.	.	-	-	-	2415	.	.	2415	.	.	-	-	-	-	-	-	-	-	-
										Interest	4	11	3								
6. Market rents	522	.	.	-	-	-	522	.	.	522	.	.	-	-	-	-	-	-	-	-	-
										Interest	.	1	7								
7. Slaughter-house fees	500	.	.	-	-	-	500	.	.	500	.	.	-	-	-	-	-	-	-	-	-
										Interest	1	7									
8. Rent of cart-stands	26	.	.	-	-	-	26	.	.	26	.	.	-	-	-	-	-	-	-	-	-
										Interest	.	2									
9. Private scavenging fees	569	8	.	-	-	-	569	8	.	492	4	.	-	-	-	-	-	-	77	4	.
							62	4	-	59	12	-									
							632	12	.	552	-										
Total ..	13584	10	0	1092	10	.	12492	0	0	11334	15	6	-	-	-	-	15	-	1156	1	7

(R) Reduce Rs 12 being the fees levied on two pit-bullock stands for which licenses were refunded. 4.4.97. C.D.

(1) Vide para 24 of the Collector's report of 19-10-96.

K. Gopinathan
Chairman

Statement IV-B.—Arrears.

1	Balance of old demand. 2	Arrears of previous year. 3	Total demand. 4	Collected. 5	Remitted. 6	Written off. 7	Balance (column 4 *minus* columns 5, 6 and 7). 8	Years to which the balance relates. 9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A. B. C. &c.
1. Tax on arts, &c.	332 11 5 ✓	164 . . ✓	496 11 5 ✓	197 . 6 ✓	- - -	55 8 .	244 2 11 ✓	92-93, 93-94, 94-95, 95-96
2. Tax on buildings	283 1 2 ✓	253 8 7 ✓	536 9 9 ✓	313 2 7 ✓	- - -	60 10 2	162 13 0 ✓	00 00 00
3. Tax on lands	9 7 7 ✓	10 15 5 ✓	20 7 . ✓	7 15 . ✓	- - -	- - -	12 8 . ✓	00 00 00
4. Water-tax on buildings and lands ..	- - -	- - -	- - -	- - -	- - -	- - -	1078 13 7	
5. Tolls	- - -	- - -	- - -	- - -	- - -	- - -	149 8 0	
6. Market rents	13 1 . ✓	- - -	13 1 . ✓	8 3 . ✓	- - -	- - -	4 14 . ✓	
7. Slaughter-house fees	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
8. Rent of cart-stands	- - -	12 . ✓	12 . ✓	12 . ✓	- - -	- - -	- - -	
9. Private scavenging fees	16 8 . ✓	45 12 . ✓	62 4 . ✓	59 12 . ✓	- - -	2 . . ✓	. 8 . ✓	
Total ..	654 13 2	475 . .	1129 13 2	586 13 1	- - -	118 2 2	424 13 11	- - -

K. Rajamanikam
Collector.

32

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases.	Amount involved.	Number of casee.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amonnt realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ..	79	178 8 .	780	1220 8 .	859	1399 . .	484	909 - 6	375	489 15 6	-	- - -	480	902 8 6	4	6 8 .		
2. Tax on buildings ..	669	387 11 4	2066	2142 5 10	2735	2530 1 2	2101	1959 9 .	634	570 8 2	-	- - -	2073	1923 1 3	24	24 13 9	4	11 10 .
3. Tax on lands ..	68	11 6 1	222	39 8 1	250	50 14 2	45	6 6 11	245	44 7 3	-	- - -	45	6 6 11	.	. . .	.	. . .
4. Water-tax on buildings and lands ..	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
5. Tax on vehicles with springs and palanquins ..	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
6. Tax on animals ..	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
7. Tax on carts, &c ..	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
	937	399 1 5	2288	2181 13 11	3025	2580 15 4	2146	1965 15 11	879	614 13 5				11 10 -				
														315 9				
Total ..	816	577 9 5	3068	3402 5 31	3884	3979 15 4	2630	2875 0 5	1254	1104 14 11	-	- - -	2598	2832 . 8	28	31 5 9	4	11 10 .

K. Rajamanikam
Collector.

33

Appedix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.				Collections before judgment.				Collections after judgment.				Prosecutions withdrawn or dismissed.				Balance.			
	Number of cases.	Amount involved.			Number of cases.	Amount collected			Number of cases.	Amount collected.			Number of cases.	Amount involved.			Number of cases.	Amount involved.		
1	2	3			4	5			6	7			8	9			10	11		
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
1. Tax on arts, &c.																				
2 Tax on buildings.																				
3. Tax on lands ..																				
4. Water-tax on buildings and lands ..																				
5. Tax on vehicles with springs and palanquins ..																				
6 Tax on animals ..																				
7. Tax on carts and other vehicles without springs.																				
Total ..																				

K. Gopalakrishnan
Chairman

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupathi for the official year 1896-97.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.						Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.								
	At the beginning of the year.	Opened during the year.	Closed in the year	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																					
II.—Upper Secondary Schools and Departments.																					
(1)																					
(2)																					
(3)																					
Total ..																					
Total of Colleges and Upper Secondary Schools and Departments ..																					
III.—Lower Secondary Schools and Departments.																					
(a) Salary System—																					
(1)																					
(2)																					
(3)																					
Total ..																					
(b) Salary-results System—																					
(1)																					
(2)																					
(3)																					
Total ..																					
Total, College and Secondary Schools.																					
IV.—Primary Schools and Departments.																					
(a) Salary System—																					
(1)																					
(2)																					
(3)																					
Total ..																					

36

37

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupati for the official year 1896-97.—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(*b*) Salary-results System—								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Nadamuni Street	1	. .	1	70	. 50			. . .	. . .	164 9 .	. . .	164 9 .	28 7 2	131 4 .	. . .	62 . .	480 13 2	316 4 2	4 3 8	6-5-2
(2) Bundla Street	1	. .	1	32	9 28			1 5 .	. . .	36 12 .	. . .	38 1 .	7 2 .	23 10 .	. . .	42 5 9	137 15 9	99 14 9	3 9 1	✓
(3) Muhammadan School	1	. .	1	27	24 30			19 4 0	. . .	4 12 3	. . .	24 0 3	7 2 .	30 8 .	. . .	68 12 2	171 4 2	147 3 11	4 14 6	✓
Municipal Girls School	1	. .	1	.	81 55			103 1 .	. . .	. . .	. . .	103 1 .	19 2 .	103 1 .	. . .	102 0 11	397 1 11	294 . 11	5 5 6	
Total	4	. .	4	129	114 163			123 10 .	. . .	206 13		329 11 3	62 3 9 2	288 7 .		275 2 10	1187 3 0	857 7 9	3 8 6	5-4-2
Gymnasium for all the Municipal Schools.								40 . .	. . .	. . .	. . .	40 . .	11 9 10 3	4 0 6	. . .	32 10 .	156 4 9	116 4 9	1 7 10	
Total ..								40 . .	. . .	. . .	. . .	40 . .	11 9 10 3	4 0 6	. . .	32 10 .	156 4 9	116 4 9	1 7 10	
Total, Primary Schools ..	4	. .	4	129	114 163		163 10	. . .	. . .	206 13	. .	369 11 3	74 3 3 5	292 7 6	. . .	307 12 10	1343 7 9	973 12 6	. . .	
Grand Total of all Schools and Colleges	4	. .	4	129	114 163		163 10	. . .	. . .	206 13	. .	369 11 3	74 3 3 5	292 7 6	. . .	307 12 10	1343 7 9	973 12 6	. . .	

Foot-note to Statement V-A.

NUMBER of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..		
Primary School ..		
Infant Standard ..	35	31
First Standard ..	31	27
Second Standard ..	22	22
Third Standard ..	17	15
Fourth Standard ..	12	11
	117	106

K. Appadurai
Chairman

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Tirupati for the official year 1896-97.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT-IN-AID.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
Ikuthala Stut	1	"	"	1	60	47	35	68	8 .	68 8 .	68 8 .	"	68 8 .	"	68 8 .	At the maximum rate.
Karnalu Stut	1			1	45	4 38	30	75	12 .	75 12 .	75 12 .	"	75 12 .	"	75 12 .	
Kouka Stut	1			1	71	50	30	38	10 .	38 10 .	38 10 .	"	38 10 .	"	38 10 .	
Palla Cheruvu Stut	1			1	55	44	34	68	4 .	60 . .	60 . .	"	60 . .	"	60 . .	
Ramasawmy Civil Stut	1			1	50	7 27	9	20	12 .	20 12 .	20 12 .	7 12 .	28 8 .	"	28 8 .	
Mission Compound	1			1	9	11 17	7	9	. .	9 . .	9 . .	"	9 . .	"	9 . .	
Total ..	6	"	"	6	290	22 223	145	280	14 .	272 10 .	272 10 .	7 12 .	280 6 .	"	280 6 .	
Grand Total ..	6	"	"	6	290	22 223	145	280	14 .	272 10 .	272 10 .	7 12 .	280 6 .	"	280 6 .	

V. Chapmerdam
Chairman

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Serampore for the official year 1896-97—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary .. .. H. L. G. M. High School Serampore	1	-	-	1	92	-	-	-	-	-	-	-	-	263 1 3	263 1 3	
Total ..	1	-	-	1	92	-	-	-	-	-	-	-	-	263 1 3	263 1 3	
(*b*) Primary 90	1	-	-	1	97	-	-	-	-	-	-	-	-	87 6	87 6	
Total .	2	-	-	2	189	-	-	-	-	-	-	-	-	350 7 3	350 7 3	
Grand Total ..	2	-	-	2	189	-	-	-	-	-	-	-	-	350 7 3	350 7 3	

42

43

Chairman

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tenali for the year 1896-97.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I New works Buildings	1050	.	.	49	5	.				1099	5	.	Resolution of the Council No 28/12-3-97
" I Repairs Buildings	100	-	-	36	-	-	-	-	-	136	-	-	Council's Resolution No 8 71-8-96
" I New works Buildings	1050	-	-	-	-	-	250	.	.	800	-	-	do No 9 2/19-12-96
" III Conservancy other Charges	240	-	-	250	.	.	-	-	-	490	-	-	do
" II Education-Fixed payments	200	.	.	51	8	.	-	-	-	251	8	.	do No 3 3/23-11-96
" do Furniture grants (Contingencies)	50	.	.	72	.	.	-	-	-	122	.	.	do No 7 3/20-3-97
" Results grants	350	.	.	-	-	-	72	-	.	278	.	.	do do
" III Cholera Charges	200	.	.	60	.	.	-	-	-	260	.	.	G.Os Nos 2082 M. Mis 3/6-2-97
													1 No 175m 6-2-97
				40 * 20									

K. Ramachandra Rao
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 189 -9 ---*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
	1050	-	-	-	-	-	-	-	-	1050	-	-	
	150	-	-	90	-	-	-	-	-	240	-	-	

62

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on: Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
4	Leased out	2415	..		22	4	10	-	-	-	-	-	-	22	4	10	2397	6	5	799	2	2	799	2	2	-	-	-
	Rent	4	11	3																							
	Interest																										
		2419	11	3																							
		22	4	10																							
		2397	6	5																							
	3	799	2	2																							

63

K. Rajamanikam
Chairman

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1897. Number of years.	Amount re-paid. Up to 31st March 1897. Amount.	Amount re-paid. In 1896-97.	Amount transferred to Sinking Fund. Up to 31st March 1896. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1896. Amount.	Amount transferred to Sinking Fund. In 1896-97.	Invested out of the total amount transferred up to end of 1896-97. In Government Securities.	Invested out of the total amount transferred up to end of 1896-97. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
45,000 - - at 4½ per cent	Water Supply Scheme. Repayable in 5 years by two talmarts. The loan was taken in 1896-97.	16. I. 97	-	- - -	- - -	-	- - -	- - -	- - -	- - -

But the total loan is Rs 57000

64

K. Ragunatham
Chairman

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Tirupati	3404	3615	491	230 2 6	1397	1142 5 5	1250	3119 14 8	160	1152 13 4	7	126 12 -	4	217 8 -	3309	5989 7 11

1397 1142 5 5
1250 3119 14 8
160 1152 13 4
7 126 12 -
4 217 8 -
3309 5989 7 11

65

K. Ragunatham
Chairman

Statement IX-A.—Showing the Incidence of the Tax on Arts.

Assessed in

Name of Municipality.	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Tirupalur	1	150 - -	21	500 - -	40	1433 8 -	72	427 8 -	130	388 8 -	20	39 - -	279	276 8 -	563	2115 - -		
			40	433 8 -														
			72	427 8 -														
			130	388 8 -														
			20	39 - -														
			279	276 8 -														
			563	2115 - -														

K. Gopalan
Adhikari Nuer

Statement X.

1. Name of Municipality .. .. Tirupalur
2. Population as per last census .. .. .. 14242.
3. Sanctioned number of Councillors { (a) Nominated .. .. 12. / (b) Elected .. .. a 12
4. Actual number of Councillors on 31st March 1897—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 1 / Non-officials 9
   - (c) Elected .. { Officials .. .. / Non-officials .. ..

   Total .. 11
   - (d) Europeans and Eurasians 1
   - (e) Natives 10
5. Total number of meetings actually held during the year .. 29
6. Number of meetings adjourned for want of a quorum 2
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 1·07
   - (b) Non-officials .. .. 5·76

   Total .. 6·83
   - (c) Europeans and Eurasians .. .. ·03
   - (d) Natives .. .. 6·79

   Total .. 6·82
8. Is the Chairman appointed or elected .. .. .. Appointed.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. 19-12-93.

Mr. R. Ry. K. Gopala Charriar Avergal, Dy. Tahasildar and Sub-Magistrate, Tirupalur, Chairman from 1st April to 18th December 1896. The Head Assistant Collector was in Charge throughout the remaining period. One Mr. R. Ry. C. Krishnasawmy Aiyar Avergal, Municipal Councillor, Continued as Chairman delegate from 25th December 96 to 13 April 1897.

Continued as

Vide the delegation letter last entered.

K. Gopalan
Chairman

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of in 1896 - 97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5						
6.						
7.						
8.						
9.						
10						
Total ..						

STATEMENT XI.—Furnishing information regarding Municipal markets, latrines and of lights, &c., in the Town of for the year 1896 97.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897	Number of public latrines on 31st March 1896	Number of latrines constructed in 1896-97	Number of latrines demolished in 1896-97	Number of latrines on 31st March 1897	Number of lamps on 31st March 1896	Number of lamps put up in 1896-97	Number of lamps removed in 1896-97	Number of lamps on 31st March 1897
1	2	3	4	5	6	7	8	9	10	11	12
3 Sq. Miles.	1 Vegetable Market 1 Great Market	Leased out	201	14	4	1	13	131	2		133

C. Chowdhuri
Chairman

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Tirupati during the year 1896-97.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In	Out.	Total.			
1	2	3	4	5	6	7
			Nil			

10

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Tirupati during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1								
446	422	3 Births	2 S. Subbarayulu Naidu	416	174	413	120	590	533	32 Nil	
			3								
			Total ..	416	174	413	120	590	533	32 Nil	
			Grand Total ..	416	174	413	120	590	533	32 Nil	

71

K. Gopalakrishnan
Chairman

atistics in the Tirupati Municipality for 1896-97

1897.			
Number of Schools.	Number of pupils on 31st March.		REMARKS.
	Boys.	Girls.	
1	81	23	

Sd/ Assistant ... Madras Circle
18-5-...

Inspector ...
... Range
... 1897.

...cial or Local (or Municipal) according as it has received a larger grant from Provincial or Local ... (or Municipal) Fund

Councils concerned before the 1st May.

No 1868 N
31.5.97.

Forwarded to the Chairman Municipal Council, Tirupati, in continuation of this office No 1685 N dt 19.5.97.

2. The financial figures as given in the enclosed statements do not agree with the statements of receipts and charges received from the Taluk Office during the last month. As the inspecting school masters have ascertained that the statement was prepared by an incompetent accountant and that it is not accurate, the returns are herewith forwarded on the assumption that the figures appearing in them are correct.

Asst. Inspectress of schools 31/5
Secretary

2/6-81 Mo of 1897

1/35-11 Mo of 1897

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of in 1896-97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5						
6.						
7.						
8.						
9.						
10						
Total ..						

K. Rajamanickam

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in ... for 1896-97.

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians							
Native Christians	6	5	47	11	(a) 783	220	(a) Boys & girls have increased in percentage from 600 & 200 respectively in this factory.
Muhammadans	54	44	55	24	(b) 106 102	55	(b) The increase of pupils under boys & girls in 85 & 25 respectively of the previous year is attributed by the
Hindus { Brahmans	-	-	363	9			
Non-Brahman Caste Hindus ..	970	1056	576	20	(d) 97	3	(c) The increase of percentage of boys and girls from 94 & 1 respectively of the previous year is attributed by the
Paraiyas and Kindred Classes ..							
Others							
	1030	1105	1041	84	101	55	

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

A. Rajagopalaswami Ayyar
Assistant

Ed. R. 46 6,000—16-5-98.

Walajapet 18th May 1897

Statement No. III. giving particulars as to the qualifications o

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	N C
Colleges ..	Government				
	Board or Municipal				
	Aided from Provincial Funds				
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Secondary Schools.	Government				
	Board or Municipal				
	Aided from Provincial Funds	(a) 9	1	3	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous	(b) 18	3	4	
Primary Schools ..	Government				
	~~Board or~~ Municipal	(c) 5	2	"	
	Aided from Provincial Funds				
	Aided ~~from Local or~~ Municipal Funds	10	"	"	
	Unaided and Indigenous	7	"	"	
		49	6	7	

Note.—1. *In the column of remarks it should be noted whether the provision made in the budg*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Board*

1 d., R. 47 5,000—16-5-93.

office of the
Malajah 18th May 1897

Statement No. IV relating to the results of the Grant Examinations in Salary Recntt-schools in Tirupati Municipality for 1896-97.

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1897. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	15	13	4	13	9 3	8 3	1	7	There has been an increase in the percentage of passes in every standard. This is satisfactory. The decrease in the number of pupils presented for the Primary Examination is not very encouraging.
III. Standard	9	6	2	4	11 6	9 6	3	6	
II. Do.	11	11	3	8	12 10	12 10	6	6	
I. Do.	15	14	8	6	16 15	15 12	9	6	
Infant Do.	12	9	5	4	16 19	14 17	12	2	(Statistics of the mfl[illegible] Sch[illegible]
					117	100			

Name of Subject.*	1896. Optional Subjects.	1897. Optional Subjects.	

Statement No. IV relating to the results of the Grant Examinations in Recent Schools in the Simpatii Municipality for 1896-97.

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1897. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.									
III. Standard	39	33	a	33	44	26	4	22	Though the number of pupils presented under each standard has risen the percentage of passes does not compare favourably with the results of last year.
II. Do.	35	27	6	21	58	30	5	25	
I. Do.	38	35	13	22	57	44	20	24	
Infant Do.	49	40	7	33	64	45	32	13	
					223	145			

Name of Subject.*	1896. Optional Subjects.				1897. Optional Subjects.				Remarks.

Statement V. A showing the Statistics of Municipal Schools

Schools	Number of Schools: As it stood at the beginning of the year	Opened during the year	Closed during the year	As it stood at the end of the year	No. on rolls on 31st March: Boys	Girls	Average attendance	Receipts: Grants from Govt. funds	Grants from Local funds	School fees	Other receipts
1	2	3	4	5	6	7	8	9	10	11	12
Primary Schools & Departments.											
Salary Result system.											
Nadammi street. U. Pry	1	"	"	1	11	"	8	"	"	46 8 "	√ " "
L. Pry					59	"	42	"	"	118 1 "	√ 15 6
Total	1	"	"	1	70	"	50	"	"	164 9 "	√ 15 6
										Lower Pry	
Bandla street. L Pry	1	"	"	1	32	9	28	1 5 "	√ " "	36 12 "	√ " "
Mahammedan School	1	"	"	1	27	24	30	14 14 "	√ " "	4 12 3	√ " "
	2	"	"	2	59	33	58	16 3 "	√ " "	41 8 3	" " "
	3	"	"	3	129	33	108	16 3 "	√ " "	206 1 3	√ 15 6
Common Gymnasium of 2 Municipal schools (v-c) Nadammi street & Bandla street.								40 " "	√ " "	" " "	" " "

Foot note to

Number of students from Municipal Primary S

Number of pupils examined.

Inf	34	16
I	29	16
II	23	12
III	16	11
IV	9	9
	Total	64

Office of the Sub-Assistant Inspector of Schools, Wallajah

Wallajah, 18th May 1897.

D

Statement of VB Showing the Statistics of Aided Schools

Schools.	Number of Schools. At the beginning of the year	Joined during the year	Closed during the year	Left the close of the year.	Number on rolls on 31st March. Boys	Girls	Number of Pupils examined.	Number of Pupils found qualified for Grant	Full amount of Grant.	Amount of Such Grant paid	
1	2	3	4	5	6	7	8	9	10	11	
Salary grants											
Secondary Schools.											
A. L. G Mission L. S					92	"					
High School Tirupathi H.S	1	"	"	1	23	"					
L. D					74	"					
Total	1	"	"	1	189	"					
Results grants. Primary Schools.											
Akuthola street school	1	"	"	1	60	"	47	35	68	8 -	68 8
Kamala street "	1	"	"	1	45	4	38	30	75	12 -	75 12
Konka street "	1	"	"	1	71	"	50	30	38	10 -	38 10
Pallicherruvu Nayadu st	1	"	"	1	55	"	44	34	68	4 -	60 -
Ramaswamy Covil street	1	"	"	1	50	7	27	9	20	12 -	20 12
Mission Compound	1	"	"	1	9	11	17	7	9	- -	9 -
Total	6	"	"	6	290	22	223	145	280	14 -	272 10
Grand Total	7	"	"	7	479	22	223	145	280	14 -	272 10

Office of the Sub Assistant Inspector of Schools, Willingdon Road, Wallajah

Wallajah, 18th May 1897

8 encls: 1878

20. 5. 97.

No. 1400 A

Madras
18. 5. 97

Statements I & II
with Va and VB are forwarded
to the Chairman Tirupati Municipality

V Jnanamma Ayya
Sub-Assistant Inspectress of Girls' Schools,
Madras Girls' Range.

18-5-1897

NORTH ARCOT.
MAIN ASSISTANT COLLECTOR
18 JUL 1897

reports, the Council notes that it

Extract from the minutes of proceedings of the Municipal Council, Tirupati, passed at its special meeting held on the 18th July 1897.

Present

Mr. R. Rg. K. Gopalu Charriar, Avergal,
Rao Sahib,
" C. Krishnama Charriar, Avergal.
" B. Laul Singh, Garu.
" V. Sundaram Aiyar, Avergal.
" C. Krishnaswami Aiyar, Avergal.
" T. Krishnah, Garu.

I. Read report drafted by the Chairman on the administration of the Tirupati Municipality together with the statements connected therewith for 1896-97.

Resolved that the report as drafted be approved and submitted to Government with the statements and with the following remarks.

I. In reference to para 4 of the report, the Council notes that it

if read G.O. no: 1586 Rv. Local and Municipal dated 28.th September 1891, and that with a view to adhere to the instructions contained therein refused to allow appeal petitions without the necessary deposit in its meeting of 24.th October 1896. But subsequently seeing that serious consequences were likely to ensue, if the Council should remain obstinate, and also taking into consideration, the advice of the local magistrate and the state of affairs contained in his letters, Cur: no: 1063, dated the 26.th and 27.th October 1896, had to change its original resolutions and to grant the Concession contained in Sec: 99 of the act on the 28.th October 1896 in order to avoid an imminent strike and its sequal evils.

2. As for the reduction in assessment on appeal under this head, no doubt the Chairman got his information from the Taluk kacheri, but the other Councillors being the residents of [illegible]ti for years, and knowing the state of affairs of such individuals as far as possible they having to go through the professions tax list, before its final preparation by the Chairman, decided each case on its individual merits and in so doing, the Council has, by chance, arrived at a figure almost equal to that of previous years.

x x x

(True Extract)

K. Copperthwaite

Chairman

Rat

Statement No. I relating to Gen.ral S

		1896.		
		Number of Schools.	Number of pupils on 31st March.	
			Boys.	Girls
Colleges	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Secondary Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Primary Schools ..	Government			
	~~Board~~ or Municipal	1	4	79
	Aided from Provincial Funds	1	11	15
	Aided from ~~Local~~ or Municipal Funds ..			
	Unaided and Indigenous			
Training Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Sessional Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Industrial Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provinc*

2. *No comments should be made except as notes entered in the column of remarks.*

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municip*

Ed. R
45 5,000—2-6-93.

Statement No. II showing the proportion of pupils of the great classes of the population ... Nīē Dimpati Municipality for 1896-97.

Classes of Population.		Population of school-going age.		Pupils under instruction.		Se cl
		Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians						
Native Christians						
Muhammadans						
Hindus	Brahmans	4	"	"	63	
	Non-Brahman Caste Hindus ..	"	1105.	"	43	
	Paraiyas and Kindred Classes ..					
Others						

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of*

Ed. R. 46 5,000—16-5-93.

Primary Schools ..	Government				
	Board or Municipal	2	1	4	
	Aided from Provincial Funds	2	"	"	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				

Note.—1. *In the column of remarks it should be noted whether the provision made in the bu*
2. *No comments should be made except as notes entered in the column of rema[illegible]s.*
3. *This statement should be submitted in time to reach the Presidents of Local Boa*

Ed. R. 47 5,000—16-5-93.

Statement No. III. giving particulars as to the qualifications

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.
Colleges ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Secondary Schools.	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Primary Schools ..	Government			
	Board or Municipal	2	1	"
	Aided from Provincial Funds	2	"	"
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			

Note.—1. *In the column of remarks it should be noted whether the provision made in the bu*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boa*

Ed. R. 17 5,000—16-5-93.

Statement No. IV relating to the results of the Grant Examinations in Salary Result Pupils School in the Tompaty Municipality

Standard.	1895 Compulsory Subjects only.				1896 Compulsory Subjects only.				Remarks.
	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									

I Inspected this
Sub Assistant Inspector's School,
Madras Pupils Range.
18.5.1897

* Particulars relating to optional subjects need not be shown by standards.

Note.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-93.

Statement No. IV relating to the results of the Grant Examinations in Result Girls' School in the Vizagapatam Municipality

Standard.	1895. Compulsory Subjects only.				1896. Compulsory Subjects only.				Remarks.
	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.									
III. Standard	3	2	0	2	3	3	0	3	
II. Do.	3	3	"	3	2	1	"	1	
I. Do.	4	3	"	3	3	3	2	1	
Infant Do.	9	3	1	2	4	4	4	"	

Name of Subject.	189 .				189				

Statement V A Showing the Statistics of Municipal Girls' School in the Municipality of Tirupati for the Official year 1896-97

School	No of Schools: At the beginning of the year	No of Schools: Opened during the year	No of Schools: Closed in the year	No of Schools: At the close of the year	No on rolls on 31st March: Boys	No on rolls on 31st March: Girls	Average attendance throughout the year	Receipts: Grants from Provincial funds	Receipts: Grants from Local funds	Receipts: School fees	Receipts: Other receipts	Receipts: Total	Expenditure: Masters: Fixed Salary & Contingent Servants	Expenditure: Masters: Result grants	Expenditure: Masters: School fees	Expenditure: Contingencies & miscellaneous	Expenditure: Total	Net Cost to Municipality	Average cost of each pupil in average daily attendance at School	Remarks
Salary & Salt System										Upper Primary department										
Municipal Girls' School Up. Pr.	1	.	.	1		6	3	20 9 .	✓			20 9 .	49 5 .	20 9 .	1	5 9 1	75 7 1	54 14 1	18 4 8	
Lower Pr						75	52	82 8 .	✓			82 8 .	142 11 .	82 8 .	1	96 7 10	321 10 10	239 2 10	4 9 7	
Total						81	55	103 1 .	✓			103 1 .	192 — .	103 1 .	1	102 . 11	397 1 11	294 . 11	5 5 6	

Foot note to Statement V A

No of pupils from municipal Schools & Colleges who appeared for and passed the Several Examinations in the year.

Std	Primary department: No of pupils Examined.	No of pupils passed
I	19	17
II	15	12
III	10	10
IV	6	6
	3	3

Municipal Commissioner
Executive Officer
Municipal Council
18-5-(85)

Statement V B Showing the Statistics of aided School in the Municipality of Tirupati for the official year 1896-97

School	No of Schools				No on rolls on 31st March		No of pupils examined	No of pupils found qualified for grant	Full amount of grant earned	Amount of such grants payable	Amount disbursed			Paid as Salaries to teachers	Total expenditure from Provincial funds. Cls 14 & 15	Remarks
	At the beginning of the year	Opened during the year	Closed during the year	At the close of the year	Boys	Girls					For current year	For previous year	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Result grant																
Hindu Girls' School	1	.	.	1	.	25	12	11	37 8 .		37 8 .		37 8 .		37 8 .	

Submitted to the Deputy Inspectress
Madras Presidency
18-5-97.

[Re
4
13,000–2

sent to Press. 18-10-97

for signature. 15-11-97.

ed in print. 16-11-97

Order complete. 90
Letter only.
Order complete with Letter.
Number of copies required.

6/

Co. No.

No. 2581. m (Letter)

Bro
Stamp proof please
RR
18/11/97

Est. C. No.

GOVERNMENT

GOVERNMENT.

WITH DITTO.

NOT FILED BY BEING MEANT FOR DESPATCH
IN ORIGINAL.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.